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Introduction The fourth industrial revolution fueled by artificial intelligence technology has led to the onset of an era of automation and operational convenience. However, the upsides of the technology are not without qualms and is coupled with multi-faceted issues. Out of the several issues, challenges in taxation, especially under the Goods and Services Tax mechanism exist not only for supplies of artificial intelligence products but also for general administration of the machinery mechanism. Therefore, this article analyses such challenges as well as provides some suggestions to tackle such challenges.

Understanding Artificial Intelligence Artificial intelligence refers to computer systems and algorithms that are capable of performing tasks which normally require human intelligence and may or may not be coupled with hardware that permits the full extent of functionality of such artificial intelligence system.....