

# Rule as Code

**Tax just happens – one click away**

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# Benefits to society

- Tax certainty for businesses – higher compliance
- New, effective tool for tax experts
- Easy integration in business systems – simple, fair and secure for all



# Rule as Code

- It is not magic, though it may seem so.
- Our Rule as Code editor is translating tax rules into a machine-readable standard format (json), it can be done by pressing a button.
- Of course, it is not as simple as it sounds.



# Coding tax regulations

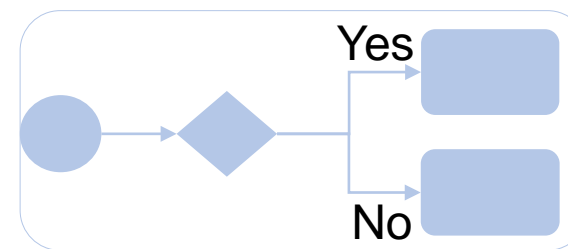
- Interpretations upstream near the source (legislator)
- Huge societal gains – no need translate legal language into IT
- Higher legal quality – simpler and binary law interpretation
- Rules must be both machine-readable and human-readable
- Equal treatment & transparency even more important

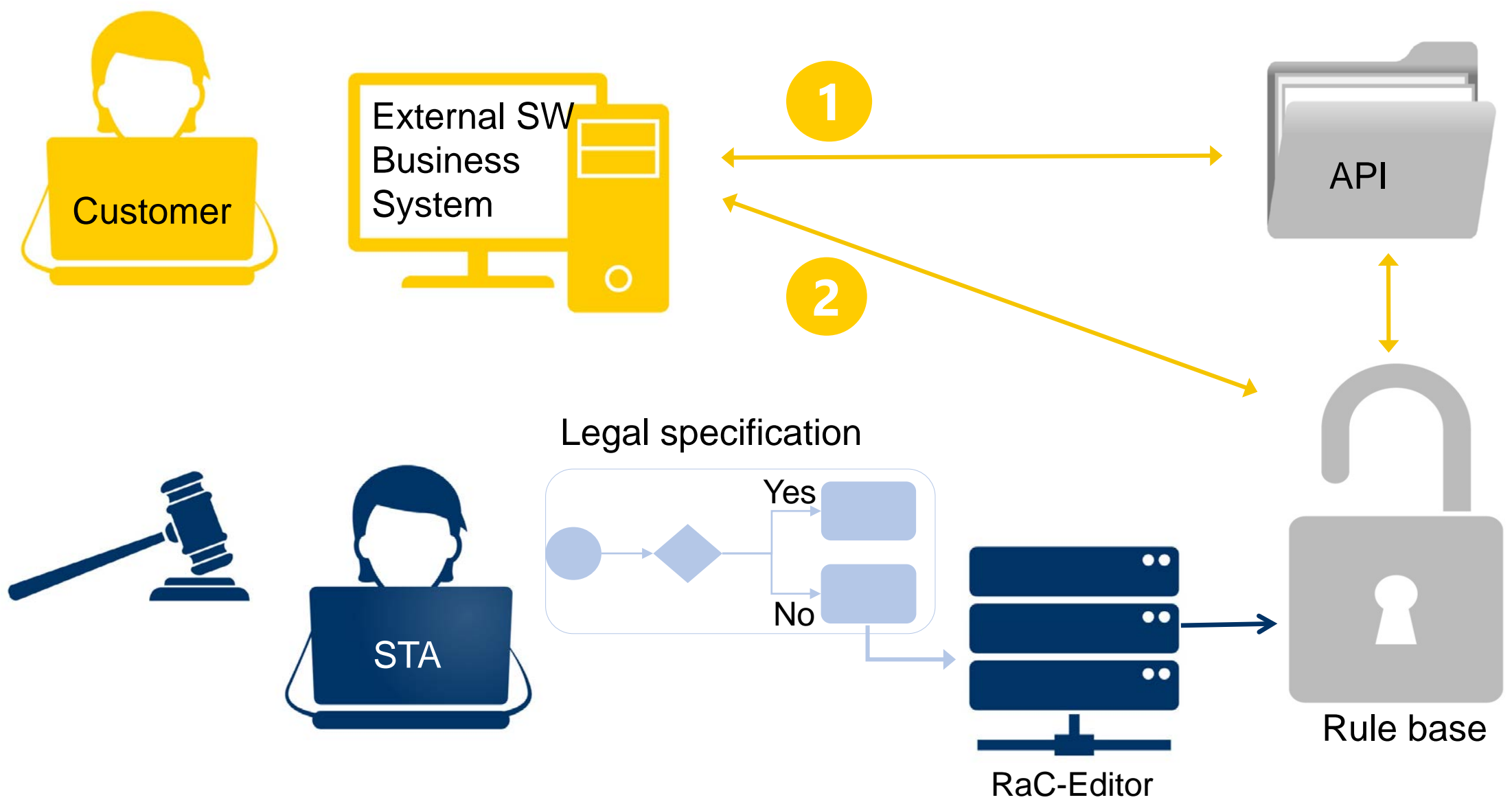




# Rule as Code-Editor – new tools for tax experts

- Under development – collaboration between tax and IT experts
- As easy as writing legal supportive texts
- Decision trees converted to machine-readable files by pressing a button
- Able to test legal rules, logically, legally & programmability
- Aim – share tool & rule engine as open source





# Demo

## The legal specifications

- [Travel bill rules](#)
- [Example, version handler](#)
- [Representation rules](#)

## The Rulebases

- [Travel bill rules](#)
- [Example, version handler](#)
- [Representation rules](#)
- [Technical description](#)



## Summary – status

- Machine-readable rules for two legal areas
- Ongoing development of RaC-editor – tool for tax experts
- Guidance and tool for testing also in development



# In conclusion

- STA aim to act as a subcontractor for the legal tech industry (and use the work internally).
- Tax certainty for businesses – higher compliance
- New tool for tax experts, RaC editor
- We aim, in the future, to share it as open source.
- Easy integration in business systems – simple, fair and secure for all





**Swedish Tax Agency**