

Canada Revenue Agency — AI-driven detection of unwarranted GST/HST refund claims

AI in the Public Sector · Good practice · Canada

Quality score: 73/100

Evidence strength: Observational / pre–post

Summary

Canada Revenue Agency uses ML and AI-powered analytics to detect unwarranted GST/HST refund claims. Since 2017–18, over C\$1.1 billion in carousel-scheme fraud identified; compliance activities now flag over C\$1.5 billion in suspicious refund claims annually.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	3/3
Transparency, fairness & accountability	2/3
Transferability / demonstrated replication	1/3
Scalability beyond pilot	3/3
Governance, capability & sustainability	2/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-06-20

[Canada Revenue Agency \(CRA\) / Agence du revenu du Canada](#) — accessed 2026-06-20

[CRA — Aggressive GST/HST tax schemes \(official\)](#) — accessed 2026-06-20

[Canadian Accountant — How the CRA uses AI in tax audits](#) — accessed 2026-06-20

[Canadian Tax Foundation Perspectives — Emerging technologies and tax compliance \(2024\)](#) — accessed 2026-06-20

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