

Compliance by Default — Eswatini's Revenue Service Pilots AI Against a E4.26 Billion Tax Gap

AI in the Public Sector · Good practice · Eswatini

Quality score: 60/100

Evidence strength: Descriptive / self-reported

Summary

Facing an estimated E4.26 billion annual tax gap, Eswatini's Revenue Service is piloting AI models to flag high-risk returns, rolling out real-time e-invoicing, and training staff on AI ethics with the University of Eswatini, while keeping human sign-off on every audit decision.

Key dimensions

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

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-09-11

[Eswatini Revenue Service \(ERS\)](#) — accessed 2026-09-11

[Times of Eswatini: ERS turns to technology amid E4.25bn annual tax gap](#) — accessed 2026-09-11

[Eswatini Positive News: ERS, UNESWA Partner to Equip Employees with AI Skills](#) — accessed 2026-09-11

[Eswatini Positive News: E4.2 Billion Tax Gap — ERS Launches TaxCore System](#) — accessed 2026-09-11

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