

Law 11015 — Córdoba, Argentina's Statutory Right to Know When Tax AI Is Used Against You

AI in the Public Sector · Good practice · Argentina

Quality score: 67/100

Evidence strength: Descriptive / self-reported

Summary

Córdoba became the first Argentine jurisdiction to write AI use into its Tax Code: taxpayers must be told when AI flags a discrepancy, given the criteria used, and models face independent bias audits — while a human official always makes the final call.

Key dimensions

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

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-09-10

[Dirección General de Rentas, Province of Córdoba \(Ministerio de Economía y Gestión Pública de Córdoba\)](#) — accessed 2026-09-10

[CIAT: Artificial Intelligence and Taxpayers' Rights — The Innovative Case of the Province of Córdoba](#) — accessed 2026-09-10

[Government of Córdoba: text of the amended Tax Code provisions \(Law 11015\)](#) — accessed 2026-09-10

[Ámbito Financiero: Uso de la Inteligencia Artificial y TICs en materia tributaria](#) — accessed 2026-09-10

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