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Legal personality, liability and taxation of artificial-intelligence-run one-person companies

Personalidad jurídica, responsabilidad y tributación de las empresas unipersonales gestionadas por inteligencia artificial

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ABSTRACT

The one-person company managed by artificial intelligence sits in the unresolved gap of the law of autonomous systems, because the law has not decided whether the system, the company or the founder is the legal person. This narrative review synthesizes the doctrinal debate on legal personality, the comparative frameworks of liability and the proposals for taxing autonomous systems to state where the law resolves the one-person company and where it does not. The synthesis finds that the electronic person remains contested and largely rejected in practice, that corporate personhood is the existing vehicle through which an artificial-intelligence-run company holds rights and duties, and that liability and taxation still anchor on a residual human who is, in the one-person company, a single founder. The review concludes that the one-person company is legally possible through the corporate form, that its liability and tax treatment remain anchored to the founder rather than to the machine, and that the unresolved question is not whether the machine can act but who answers for it.

Keywords: artificial intelligence; legal personality; liability; taxation; one-person company; electronic person

RESUMEN

La empresa unipersonal gestionada por inteligencia artificial se sitúa en el vacío no resuelto del derecho de los sistemas autónomos, porque el derecho no ha decidido si el sistema, la empresa o el fundador es la persona jurídica. Esta revisión narrativa sintetiza el debate doctrinal sobre la personalidad jurídica, los marcos comparados de responsabilidad y las propuestas de tributación de los sistemas autónomos para enunciar dónde el derecho resuelve la empresa unipersonal y dónde no lo hace. La síntesis encuentra que la persona electrónica sigue siendo controvertida y en gran medida rechazada en la práctica, que la personalidad societaria es el vehículo existente por el que una empresa gestionada por inteligencia artificial ostenta derechos y deberes, y que la responsabilidad y la tributación siguen ancladas en un humano residual que, en la empresa unipersonal, es un único fundador. La revisión concluye que la empresa unipersonal es jurídicamente posible mediante la forma societaria, que su responsabilidad y su tratamiento tributario siguen anclados al fundador y no a la máquina, y que la cuestión no resuelta no es si la máquina puede actuar sino quién responde por ella.

Palabras clave: inteligencia artificial; personalidad jurídica; responsabilidad; tributación; empresa unipersonal; persona electrónica

INTRODUCTION

The law of artificial intelligence is split on its most basic question, and the split is the unresolved gap that the one-person company inhabits. Avila Negri[1] proposed the robot as a legal person and defended electronic personhood as a coherent extension of legal personality, whereas Ziemianin[2] concluded that civil legal personality for artificial intelligence is a future or a utopia, and Chen and Burgess[3] problematized the boundary of legal personhood itself, showing that the concept does not extend cleanly to a system without the spontaneous intelligence that personhood presupposes. The three positions are not a disagreement about details but about the possibility of the whole project, and the literature has not converged on an answer, with the electronic person defended in the workplace, rejected as impossible, and reconstructed as a corporate fiction all in the same decade.(4-6) The persistence of the disagreement is itself evidence of the gap, because a field that had settled its basic question would not still be arguing it, and the fact that the pro-contra-abstain positions remain live is the state of the law that the one-person company must inhabit.(7) The disagreement matters for the company in a specific way, because a founder who incorporates in a jurisdiction that rejects the electronic person obtains a different legal object from a founder who incorporates in one that has not yet decided, and the two founders, identical in their machines, differ in their law. The debate is not merely scholarly, because the same question recurs in every jurisdiction that has asked it, from the object-versus-subject analyses of the civil law tradition to the pro-contra-abstain positions that Militsyna[7] mapped, and the absence of a shared answer is itself the state of the field.

The one-person company makes that unresolved question urgent rather than academic, because it removes the buffer that the ordinary company provides. In a conventional firm the question of who is the legal person, who bears the liability and who is taxed is distributed across an entity, its officers and its employees, but in the one-person company those three positions collapse into a single founder who delegates the work to a machine, and the law must then answer whether the machine, the entity or the founder is the subject.[8,9] The answer is consequential for the viability of the one-person company itself, because a founder who cannot identify the entity that contracts, the person who is liable and the taxpayer who is assessed cannot operate the company at all, and the practitioner claim that the one-person company is imminent depends on a legal settlement that has not occurred. The question is therefore not whether the machine can act, a fact that the agentic literature has already established, but who answers for the act, a question that the law has deferred.(10) The deferral is not neutral, because every year that the law defers is a year in which the machine acts without a settled subject, and the founder who deploys the machine in the meantime is acting under a rule that the law has not yet written. The practitioner commentary that treats the one-person company as a settled outcome therefore treats the deferral as a detail, and the detail is the difference between a company that exists and a company that answers for itself.

The objective of this review is to synthesize the legal treatment of artificial-intelligence-run one-person companies across legal personality, liability and taxation, and to delimit where the law resolves the company and where it leaves the founder exposed. The review treats the one-person company as a hypothesis to be examined against the law rather than as an established form, and it distinguishes the doctrine that exists from the proposals that do not.

DEVELOPMENT

The result that answers the gap directly is that the electronic person remains a contested proposal rather than a settled institution, and that the one-person company therefore rests on a legal foundation that the law has not yet laid. The position that predominated in the surveyed literature was the rejection or the bracketing of electronic personhood, with Ziemianin[2] treating it as a utopia, Stepanov[5] deconstructing the concept, and Fenwick and Wrbka[11] concluding that the existing categories of personhood are not ready for the machine. The opposite position stood at the margin rather than the centre, with Avila Negri[1] and Nowik[4] defending a limited electronic person, and the two positions differed not in the description of the technology but in the threshold at which legal personality is granted. The intermediate positions were equally divided, with the object-or-personality analyses reporting the machine as either one or the other depending on the premise, and with the legal-status literature finding no settled determination.(12-14)

The gap between the positions is therefore a gap in the concept of the person, not in the

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evidence about the machine, and the one-person company sits inside it. The consequence is that the company's personality cannot be read off the machine's capabilities, because a machine that is more capable does not thereby become a person, and the founder cannot upgrade the company into a legal subject by upgrading the tool.

The philosophical and phenomenological bases of the debate were recorded as the reason the gap persists. Barresi[15] derived benchmarks for robotic personhood from the capacities that a person must exhibit, and the result was a list of thresholds that no current system meets, which explains why the grant of personhood remains premature.

The digital-being and visibility analyses reached the same conclusion from different premises, with the computerized-thing literature finding the mission from thing to being impossible and the visibility literature finding the machine's legal personality visible only through a human bearer.[16,17]

The basic-characteristics and neither-physical-nor-juridical analyses added that the machine occupies a third category that the binary of person and thing does not admit, and the brief assessments of the personality-liability relation confirmed that the two questions cannot be separated cleanly.(18-20) The personality result therefore stood at a double conclusion, that the electronic person is unresolved, and that the machine does not fit the categories that would resolve it.

The jurisdictional comparison deepened the gap rather than closing it, because the jurisdictions that addressed the question reached different thresholds. The civil-law tradition tended to ask whether the machine is a subject or an object and to answer with the object, whereas the common-law tradition tended to ask whether the machine can be slotted into an existing fiction and to answer with the corporation, and the two traditions therefore differ less in their conclusion than in the question they pose.[12,13]

The Islamic and regional frameworks added a further axis, because the legal capacity of the machine was assessed against a religious and customary conception of the person, and the custodian framework of the United Arab Emirates resolved the question by naming a human custodian rather than by granting the machine capacity.[14,21] The absence of a shared threshold across these traditions is the reason the one-person company has no single answer, because a company that is an object in one tradition and a subject in another cannot be described once.

The existing vehicle that sidesteps the gap is corporate personhood, and its use for an artificial-intelligence-run company was the complementary result. Lai[6] proposed the limited liability company as the entity through which artificial intelligence could hold rights and duties, and the proposal rested on the observation that the corporation is already a legal fiction, so the machine need not be a person when the entity can be. The corporate form resolves the personality question by moving it from the machine to the company, and the remaining question, who acts for the company, was answered by the literature with the residual human, the founder or the operator who retains the acts that the entity cannot perform.[8,22]

The legal-aspects literature confirmed that the possibility of granting personhood to the machine is a possibility of the corporation rather than of the machine, and the object-of-law analyses reached the same corporate conclusion.[12,23]

The liability result differed from the personality result in its anchor. Whereas the personality debate concerned the machine, the liability frameworks anchored on the human, and the comparative evidence was concentrated in the residual liability of the operator, the developer and the company rather than of the system.[24,25]

Sousa Antunes[26] criticized the European proposal for civil liability of artificial intelligence on the ground that it mistook the actor, and the critique stood at the centre of a literature that kept returning the liability to a person.(27) The tiered-governance and the custodian frameworks distributed the responsibility across the human and the entity, and the autonomous-decision literature placed the cyber-law challenge in the same distribution, so the machine remained the instrument and never the defendant.(10,21,28)

The one-person company concentrates that residual liability on a single founder, and the literature was explicit that the concentration is the unresolved exposure of the form, because the entity that shields the founder in a conventional firm is the same entity that the founder alone must now answer through.[8,9]

The regulatory frameworks did not dispel the concentration, with the European Union's Artificial Intelligence Act mapping the obligations onto providers and deployers rather than onto the machine, and the corporate fiduciary literature extending the existing duties to the decisions that the machine makes.[22,29] The liability result therefore did not resolve the one-person company but located its risk.

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The doctrine beneath the liability result was itself split across the fault, strict and product regimes, and the split determines where the founder's exposure falls. The fault-based regime requires a wrong by a person and therefore struggles with a machine that acts without intent, the strict regime dispenses with the intent and therefore reaches the machine's action more easily, and the product regime reaches the developer rather than the operator, so the three regimes each anchor the liability on a different human.[24,25] The cognitive-autonomy analysis added that the more the machine reasons, the less any single human looks like its author, and the result is a liability that migrates toward the entity that deployed the machine rather than toward the machine itself.(9)

The one-person company inherits that migration in its sharpest form, because the entity and the deployer are the same person, and the founder is therefore the destination of every liability that the regime distributes.(8) The tiered and agentic allocations did not remove that destination but organized it, with the residual liability resting on the last human who could have prevented the act, which in the one-person company is always the founder.[27,28]

The taxation result was the least settled of the three. Kovacev[30] and Otighi[31] analyzed robot taxation as a tool for protecting the labour market and found the proposals divergent and largely unimplemented, and the taxation literature was concentrated in prescriptive proposals rather than in an operative regime.[32,33] The one-person company fell through the settled categories, because it is neither an employer with a payroll nor an employee with a wage, and Kostić[34] and Can[35] showed that the digital nomad and the self-employed founder already strain the existing categories of employment income and incorporation.

The countervailing result was that artificial intelligence is also a tax-administration instrument, with Belahouaoui and Attak[36] and Nay and colleagues[37] reporting that the tool improves compliance and even performs the attorney's analysis, so the machine is at once the taxpayer's agent and the object that the tax law has not yet classified. The tax-treaty and tax-fraud analyses added the two further faces of the same tool, because the machine decodes the principal-purpose test and detects the fraud that the human inspector misses, and the citizen-preference evidence showed that the public's acceptance of the machine as tax administrator is itself unsettled.(38-40) The surge of artificial intelligence in tax evasion completed the picture, because the same machine that administers the tax can also evade it, and the tax law has not decided which of the two it is.(41)

The regulatory and cartel analyses bound the taxation result at its edge, with the labour-market regulation and the algorithmic-cartel challenges marking the points where the machine's tax position spills into competition and employment law.(42-44) The tax-procedure evidence added a further face of the same tool, because the machine does not only administer the tax but creates the knowledge on which the administration rests, and the instrument is therefore inside the process rather than outside it.(45)

The same machine is thus, in the taxation result, three things at once, the tool that the founder uses, the object that the tax law has not classified, and the administrator that the state itself may deploy, and the three faces are the reason the taxation result is the least settled of the three (Table 1; Table 2; Figure 1).

Table 1. Positions on legal personality and their consequences for the one-person company.

Position	Consequence for the one-person company	Representative studies
Electronic person granted	The system, not the founder, could hold rights and duties	(1,4)
Electronic person rejected	Personality stays with the founder or the entity	(2,5)
Corporate personhood	The entity holds the rights, the founder acts for it	(6,8)

Note: The positions differ on the threshold at which personality is granted, not on the description of the technology.

The history of the electronic person explains why the gap opened in the first place. The European Parliament's 2017 resolution on robotics raised the possibility of an electronic person for the most autonomous robots, and the proposal was met with a prompt and sustained rejection from a large part of the doctrinal literature, so the idea entered the field as a live proposal and left it as a cautionary one.[2,26]

The rejection did not end the debate but displaced it, from the personhood of the machine

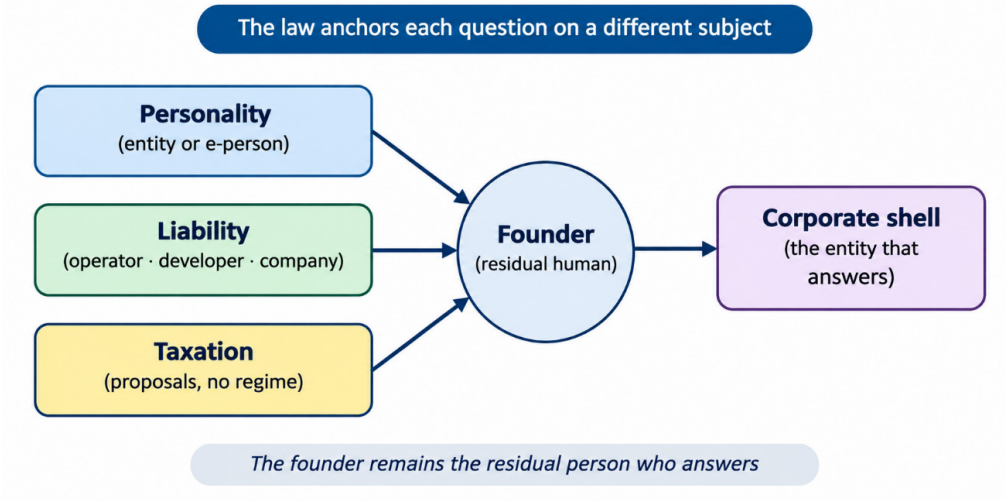
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to the liability of the deployer, and the later literature, including the European Union's Artificial Intelligence Act, governed the deployer rather than the machine, so the electronic person became the road not taken.[22,29]

Table 2. Unresolved taxation and liability conditions of the artificial-intelligence-run company.

Condition	Status	Representative studies
Liability of the autonomous action	Anchored to operator, developer or company	(24,26)
Robot or automation taxation	Proposed, divergent, largely unimplemented	(30,31)
Taxation of the founder	Strained by the nomad and self-employed categories	(34,35)
The machine as tax agent	Demonstrated for compliance and analysis	(36,37)

Figure 1. The three unresolved positions of the artificial-intelligence-run one-person company.



Note: Personality, liability and taxation each anchor on a different subject, and the founder is the residual human at the centre.

The one-person company inherits that displacement, because it needs the deployer's liability and not the machine's personhood, and the history of the field is therefore the reason the corporate form, rather than the electronic person, is the live question today. The displacement is itself a finding, because a form that the practitioner commentary describes as novel is in fact the beneficiary of a debate that the field already had and, in the main, closed against the machine, and the founder who adopts the form is therefore inheriting a settlement, not opening a frontier.

The product and the strict regimes offer two ways to anchor the machine's action, and the one-person company chooses between them without the legislature having chosen. The product regime reaches the developer of the system, which in the one-person company may be a third party, and the strict regime reaches the operator, which is always the founder, so the founder's exposure depends on which regime the jurisdiction adopts, and the jurisdictions have adopted different ones.[24,25] The fault regime adds a third possibility, because it requires a wrong by a person and therefore leaves the machine's action partly outside the regime, a gap that the strict and product regimes were designed to close.(26) The absence of a single choice among the three is the reason the founder's liability cannot be stated once, and the reason the review reports it as a map rather than as a rule.

The robot tax, like the liability regime, is a set of options rather than a settled choice, and the options differ in what they tax and why. The labour-protection design taxes the machine to slow its adoption and to fund the displaced worker, the tax-neutrality design taxes the machine only to equalize it with the human it replaces, and the two designs reach opposite magnitudes from opposite premises.[30,32]

The one-person company sits awkwardly in both, because a founder with no payroll has no displaced worker to fund and no human to equalize, and the robot tax that assumes an employer is therefore a tax that the one-person company escapes by construction.(31) The digital-nomad and self-employment analyses show that the escape is already visible in the existing categories,

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because the founder who is neither employer nor employee falls between the two and is taxed on the incorporation status that the law has left to the founder's choice.[34,35] The taxation result is therefore not the absence of a tax but the absence of a category, and the one-person company is the absence made visible.

The one-person company, once the three results are in place, appears as a specific and coherent legal object rather than as a slogan. It is a limited liability company whose only member is the founder, whose operations are performed by an artificial-intelligence system, and whose liability and tax obligations are borne by the founder through the entity, and every element of that description is already available in the law even though the description as a whole is not.[6,8]

The object is coherent because the corporate form supplies the personality, the residual human supplies the liability, and the incorporation status supplies the tax, and the three supplies are each settled in their own regime, which is why the one-person company can be formed today in any jurisdiction that recognizes a single-member company.

The unresolved part is not the formation but the operation, because the moment the machine acts, the three regimes begin to answer the question of who answers differently, and the coherence of the object dissolves into the misalignment of the regimes.[9,34] The one-person company is therefore a form that exists in the law and does not yet exist in the law, and the difference between the two is the gap that this review has mapped.

The three results, read together, describe the one-person company as a form that the law has not yet finished. The personality is available through the corporation, the liability is anchored to the founder, and the taxation is neither settled nor absent, and the three together mean that the one-person company is legally possible but legally exposed.(6,8,30)

The exposure is not a defect that a single reform would cure, because the three questions are governed by three different bodies of law, corporate, tort and tax, and each answers the question of who is the subject differently, so the one-person company is a single entity split across three regimes.[9,34] The residual human is the only element that the three regimes share, and the review's synthesis is that the founder is the point where the three converge, which is why the founder, and not the machine, is the unresolved question of the form.

DISCUSSION

Avila Negri and Ziemianin disagree on whether the machine can be a person, and the finding of this review situates the one-person company on the side that the law, if not the doctrine, has already chosen. The expectation that the one-person company would need the electronic person was contradicted by the result, because the corporate form already supplies the personality, and the machine need not be a person when the entity is, so the disagreement between the two positions, while real at the level of the concept, is less consequential for the company than it first appears.[6,8] The finding therefore does not take a side in the doctrinal dispute but shows that the dispute is partly bypassed by the corporate fiction, and that the one-person company is legally possible without settling the electronic person.

Nonetheless, the bypass is incomplete, and the incompleteness is where the two sides reconverge. Whereas the personality question can be moved to the entity, the liability and the tax questions cannot, because both require a person who answers, and the person who answers in the one-person company is the founder.[8,24]

The proponents of the electronic person are correct that the machine acts, and the critics are correct that the machine does not answer, and the two correct statements are reconciled by the residual human, who bears the liability and the tax that the machine's action generates.[1,2] The one-person company therefore concentrates on a single founder the very exposure that the electronic person was proposed to disperse, and the review's finding is that the law has not resolved that concentration.

The discrepancies across the literature were reconciled by the jurisdiction, the doctrine and the period, rather than by the evidence. The European literature tended toward strict or product liability and the reform of the civil regime, whereas the common-law literature tended toward the existing tort and agency doctrines, and the two reach different answers because they start from different anchors, not because they describe different machines.[25,26] The taxation literature split along the same line, with the robot tax defended in the labour-protection tradition and rejected in the tax-neutrality tradition, and the split is a difference of principle rather than of fact.[30,32] The period reconciles the rest, because the literature moved from the electronic-person proposal of the early 2020s to the corporate and agentic-liability frameworks of 2026, and the one-person

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company is the object that the later literature was preparing to address without yet naming it.[22,46]

The mechanisms that hold the finding together are two, one doctrinal and one structural. The doctrinal mechanism is the fiction of the corporation, because the law has long separated the entity from its members, and the one-person company is only the latest use of a fiction that predates the machine, which is why the personality question is easier than the liability and tax questions that follow it.[6,8]

The structural mechanism is the concentration of the residual human, because the corporate shield that separates the founder from the firm's liability does not separate the founder from the acts that the founder alone directs, and the machine's action, however autonomous, is attributed to the person who deployed it.[9,27] The two mechanisms together explain why the one-person company is possible in form and exposed in substance.

The comparison with the adjacent literatures confirms that the one-person company is not alone in its exposure, because the governance, the fiduciary and the regulatory frameworks all anchor on the human in the same way. The cross-border governance literature reported that the power of the firm, not the power of the machine, is the object that the regulation must reach, and the corporate fiduciary literature extended the duties of the directors to the decisions that the machine makes, so the human remains the addressee even when the machine decides.[22,46]

The insider-regulation and the algorithmic-cartel analyses reached the same conclusion in the financial and competition domains, where the machine's act is attributed to the human who deployed it, and the pharmaceutical-pricing analysis showed that the cartel is still a cartel of persons even when the pricing is algorithmic.[43,44] The exposure of the founder is therefore not a peculiarity of the one-person company but the general shape of the law of autonomous systems, and the one-person company is only the case in which the general shape is most visible.

The theoretical contribution of the review is the naming of that residual human as the point where the three regimes converge. The personality literature sought a subject in the machine, the liability literature sought one in the actor, and the taxation literature sought one in the taxpayer, and none of the three noticed that the founder is already all three, because the founder incorporates the entity, directs the machine and reports the income, and the three roles are the same person only in the one-person company.(6,8,35) The contribution is therefore not a new concept but a new alignment, and the alignment shows that the one-person company is less a new legal problem than an old one, the problem of the person who answers, made visible by the removal of everyone else.

The practical reading of the review is a decision rule for the founder and the regulator. The founder should incorporate, because the corporate form is the only settled answer among the three questions, and should insure, because the liability is concentrated and the insurance market has not yet priced the concentration.[6,24] The founder should further assume that the tax treatment will be reconstructed after the fact, because the categories that the founder falls between are the categories that the legislature will eventually close, and the closure may be retroactive.[30,34]

The founder should also recognize that the machine is not neutral in the tax relationship, because the same tool that administers the tax can evade it, and the founder who relies on the tool for the one inherits the risk of the other, a risk that the tax law has not yet allocated.[39,41] The regulator, for its part, should decide the question of who answers before the market decides it, because a market that cannot identify the defendant and the taxpayer will either refuse the one-person company or price it beyond the founder's reach, and neither outcome is the one the technology's proponents intend.

The limitations of the review are integrated into the finding rather than separate from it. The synthesis is doctrinal and comparative, so it inherits the fragmentation of the sources it joins, and the absence of a single jurisdiction's settled regime means that the conclusion is a map of positions rather than a statement of law, which is the honest form of a review of an unsettled field. The taxation evidence is partly prescriptive, and the review could not test the proposals against an operative regime because none exists, so the taxation result is bounded by the absence of its object. The review did not search the non-English doctrinal literature in full, and a wider search could surface a jurisdiction that has already settled the question, which the conclusion would then need to revise. Each limitation is a property of the field rather than of the method, and the finding is offered as the best current map.

The map is nonetheless a contribution, because the three questions have not been drawn together for the one-person company before, and the act of drawing them together shows that the form is not blocked by a single gap but by the misalignment of three regimes that each assume a different subject. The misalignment is the finding, and it is a finding that no single

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literature could have produced, because each literature sees only its own regime and therefore sees a smaller problem than the one the founder faces. A founder who reads only the personality literature would conclude that the company is already possible, a founder who reads only the liability literature would conclude that it is too exposed, and a founder who reads only the taxation literature would conclude that it is undefined, and the three conclusions are each true of their regime and false of the form, which is why the synthesis, rather than any one of the three, is the answer.

The implication is that the founder who plans an artificial-intelligence-run one-person company should incorporate, because the corporate form supplies the personality that the machine lacks, and should expect to remain the residual bearer of the liability and the tax that the machine generates, because the law has not yet found another person to answer.

The regulator who governs the one-person company should therefore regulate the founder and the entity, not the machine, and the proposal of the electronic person, however attractive as theory, is not the condition of the company's existence but the deferral of its accountability. The research agenda that follows is specific, to test the corporate form against the liability and tax outcomes of a real one-person company, and to specify in advance the person who answers, because the law will not settle the question by ignoring it.

The one-person company is therefore not waiting for the electronic person, which the doctrine has largely rejected, nor for the robot tax, which the legislatures have largely deferred, but for the alignment of the three regimes on a single answer to the question of who answers, and until that alignment occurs the founder is, and will remain, the answer by default. The alignment is not a matter of a single reform but of a convergence, because the corporate, tort and tax regimes each answer the question on their own terms, and the convergence requires each to recognize the founder as the same person that the other two already see.

CONCLUSIONS

The one-person company managed by artificial intelligence is legally possible through the corporate form, whose fictional personality already absorbs the question that the electronic person was meant to answer. The liability and the taxation of the company remain anchored to the residual human, the founder, because the law requires a person who answers and has not yet found one in the machine. The unresolved question of the field is therefore not whether the machine can act but who answers for it, and until the law names that person, the one-person company is a corporate shell around a founder who bears it all.

The shell is not empty, because the corporate form is a real and settled answer to the question of personality, but it is a shell in the sense that the liability and the tax that it contains have no subject other than the founder, and the founder is therefore the answer to every question that the machine's action raises. The three regimes each arrive at the founder by a different route, the corporate by incorporation, the tort by the residual act, and the tax by the incorporation status, and the three routes converge on the same person, which is the convergence that the review set out to find.

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