

Call for applications for Bachelor's theses

- **Requirements**

Topics for Bachelor's theses will be assigned exclusively to BBE students who have successfully completed the mandatory course "Law, Economics and Business". Students who have successfully completed the specialisation "European and International Tax Law" will be given priority. The Introductory and Orientation Phase and the course „Academic Skills“ have to be successfully completed before handing in the thesis. Therefore, students who have already successfully completed these courses will be given priority.

- **General topic**

Taxation of Recurring Payments

The subtopics are:

1. Successive Payments in European VAT Law in the Light of C-324/20
2. Intertemporal Double (non) Taxation in Occupational Pension Plans
3. Disposal of Assets in Return for a Recurring Benefit in International Tax Law
4. Recurring Payments under the OECD Model
5. Recurring Payments and the Ability to Pay Principle

- **What should a Bachelor's thesis look like?**

The first rule is "quality over quantity". In the ideal case, a Bachelor's thesis should be concisely and precisely worded and ready for publication. If a Bachelor's thesis is of outstanding quality and contains original, well-founded thoughts, 25 pages (main text and footnotes only) will be sufficient. The Bachelor's thesis must be written in English.

- **Which assessment criteria have to be met?**

For the approbation of a Bachelor's thesis, mastery of spelling, grammar and proper citation is required. In the Bachelor's thesis, the candidate has to demonstrate their profound knowledge of the relevant scientific literature on the subject. Furthermore, the candidate must be able to describe, discuss and assess different perceptions on the subject and (if possible) develop their own thoughts on it.

- **Thesis mentorship**

During the whole process of writing, students will be offered support by the advisors (always a professor and a teaching and research associate). However, students are

expected to engage fully in their work. The aim of the intensive mentoring is to produce a Bachelor's thesis which, in the ideal case, will meet the standards for publication.

In the course of a preliminary meeting, the subtopics of the current year's general topics will be presented and assigned to the selected candidates. A research outline has to be handed in four weeks after the preliminary meeting at the latest. The Bachelor's thesis has to be completed within five months. Each student can only be assigned one Bachelor's thesis topic at our Institute.

- **Timeframe for the assignment of Bachelor's thesis topics**

- Application deadline: **October 1, 2023**
- Preliminary meeting of selected candidates:
16th October 2023, 13:30pm seminar room at the Institute for Austrian and International Tax Law, 1020 Wien, Welthandelsplatz 1, Building D3, 2nd floor.
- Research outline deadline: 4 weeks after preliminary meeting
- Completion of bachelor's thesis: **29th February 2024** (at the latest)

- **How to apply**

Students interested in writing a Bachelor's thesis at our Institute are invited to send a short **written application** (including transcript of academic records, letter of motivation, CV and a list of three subtopics in the order of your preference) **until October 1, 2023** to Stephanie Roiss (lehretaxlaw@wu.ac.at). You can also hand in your application personally at the Front Office of the Institute for Austrian and International Tax Law. Out of the submitted applications, the five best-qualified students will be selected and informed by Prof. Kofler, Prof. Lang, Prof. Rust, Prof. Schuch, Prof. Spies, Prof. Staringer and Prof. Szudoczky.

We cordially invite you to apply for a Bachelor's thesis at the Institute for Austrian and International Tax Law.

Univ.-Prof. DDr. Georg Kofler

Univ.-Prof. Dr. DDr.h.c. Michael Lang

Univ.-Prof. Dr. Alexander Rust

Univ.-Prof. Dr. Josef Schuch

Univ.-Prof. Dr. Karoline Spies

Univ.-Prof. Dr. Claus Staringer

Assoz.Prof. PD Dr. Rita Szudoczky