

## CALL FOR APPLICATION FOR BACHELOR'S THESES

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### Timeframe

- **April 1, 2026:** Application deadline
- **April 23, 2026, 10:00:** Preliminary meeting of selected candidates  
*Where: Seminar room at the Institute of Austrian and International Tax Law, Building D3, 2<sup>nd</sup> floor.*
- **May 21, 2026:** Research outline deadline
- **August 31, 2026** (at the latest): Completion of bachelor's thesis

The **five best qualified students** will be chosen on the basis of their applications by Professors Čičin-Šain, Kofler, Lang, Rust, Schuch, Spies, Staringer and Szudoczky, and will be notified accordingly.

### General topic

#### "Permanent Establishment in Tax Law"

The subtopics are:

- a) The digital permanent establishment according to the draft of the directive on Significant Digital Presence
- b) The service permanent establishment pursuant to Art. 5 (3) (b) UN MA and No. 144 of the MC on Art. 5 OECD MC
- c) Agents of independent character according to Art. 5 (6) OECD MC
- d) The allocation of income to a permanent establishment
- e) The Anti-Fragmentation Rule in Art. 5 (4.1) OECD-MC

### Application

By **April 1, 2026** to Ms. Stefanie Kroiß at [lehretaxlaw@wu.ac.at](mailto:lehretaxlaw@wu.ac.at)

Preference for these topics will be given to BBE students, but business law students can also apply.

Please submit the following:

- Transcript of academic records
- Letter of motivation

- CV
- A list of three subtopics in the order of your preference

### **Requirements for BBE students**

- Successful completion of the mandatory course "Law, Economics and Business"
- Completion of Introductory and Orientation Phase
- Completion of the course "Academic Skills"

Furthermore, priority will be given to students who have successfully completed the specialization "European and International Tax Law".

### **Requirements for students from the Bachelor's degree program**

#### **"Business Law"**

The following courses must be successfully completed:

- Introduction to tax Law (compulsory subject)
- Basic course in tax law (compulsory subject)
- Advanced course in tax law (compulsory subject)

Preferably you have completed a tax law course in the "Law elective" plan module.

### **Structure**

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.

A list of the tools used for the creation of the work must be included with the bachelor's thesis. If AI was used, it must be explained accordingly where and in what form.

### **Assessment Criteria**

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.

Due to current opportunities provided by AI, increased attention will be paid to:

- Whether the processed legal status is up-to-date
- Correct/existent citations
- Correct use of abbreviations
- Comprehension
- Errors in the outline

## **Thesis mentorship**

During the whole process of writing, students will be offered support by the advisors (always both a professor and a teaching and research associate). However, students are expected to engage fully in their work.

In the course of a preliminary meeting, the subtopics of the current year's general topics will be assigned and discussed. Each student can only be assigned one Bachelor's thesis topic at our Institute.

## **Award**

For the promotion of high-quality bachelor theses, our Institute, together with PwC, have initiated the "PwC Best Bachelor Thesis Award". The bachelor thesis with the highest quality is awarded with a €1.000,- prize. All bachelor theses submitted by August 31 of the respective academic year are considered for the award.

The jury, consisting of Professors Čičin-Šain, Kofler, Lang, Rust, Schuch, Spies, Staringer and Szudoczky, as well as representatives of PwC, choose the best thesis. The award ceremony takes place at PwC during the subsequent winter semester.