

# Application Form

## Innovative Teaching Award 2022



<b>APPLICANT</b>
<b>Name (incl. academic degree/s):</b> Hon.-Prof. Dr. Helmut Loukota
<b>Department (in German):</b> Department für Öffentliches Recht und Steuerrecht <b>Department (in English):</b> Department of Public Law and Tax Law
<b>Academic unit:</b> Institut für Österreichisches und Internationales Steuerrecht
<b>Telephone:</b> +43-1-31336-6591 <b>Email:</b> helmut.loukota@wu.ac.at; belisa.ferreira.liotti@wu.ac.at
<b>Members of the working group, if applicable:</b> Hon.-Prof. Dr. Helmut Loukota; Belisa Ferreira Liotti, LL.M.
<b>GENERAL INFORMATION</b>
<b>Course level:</b> master's <b>Course number:</b> 0115 <b>Semester:</b> WS 2021/22 <b>ECTS credits:</b> 4 <b>Course title:</b> Simulated Tax Treaty Negotiations with Brazil
<b>Further information on the course:</b> <p>This course is part of the Special Seminar in Tax Law, which can be attended in the Master's Program Business Law. The number of participants in the WS 2021/22 was 15 students, out of which 4 were incoming students.</p>
<b>If applicable links to the course's online environment:</b> <a href="https://learn.wu.ac.at/dotlrn/classes/pool/0115.21w/tlf-lrn/">https://learn.wu.ac.at/dotlrn/classes/pool/0115.21w/tlf-lrn/</a>

## **1. SHORT DESCRIPTION OF THE COURSE DESIGN**

The course "Simulated Tax Treaty Negotiations with Brazil" is held as part of the Master's program, in English only and is conducted in cooperation with the University of São Paulo, in Brazil. The aim of the course is that students understand the importance of tax treaty negotiations for the economy of both developed and developing countries. The course concept includes both the theoretical teaching of relevant aspects of tax treaties based on legal provisions, analyzing the Austrian position and Brazilian deviations, and the independent and practical application of what was learned on a simulated tax treaty negotiation. In the process, a joint video conference with Brazil takes place, where students take on the role of the Austrian tax treaty delegation and conduct interactive negotiations with Brazilian students on the conclusion of a new treaty. The course is accompanied by online phases so that students get individual training from the course instructor, who negotiated many of Austria's treaties when he was the Head of the Division for International Tax Law in the Austrian Federal Ministry of Finance.

## 2. DETAILED DESCRIPTION OF THE COURSE DESIGN

### 2a.) Overview

The course design is intended to prepare students to analyze complex theoretical issues in international tax law and tax treaty negotiations, while enhancing their ability to reflect on different country approaches, and to interact with people with diverse cultural backgrounds, languages and perspectives.

During the course, students should not only study the Austrian treaty policy in detail, but also understand the negotiating partner's proposals. Students should thus consider the different positions of the negotiating partner, as depending on the economic development, politics and national tax laws of a country, there are different approaches that can make it difficult to reach agreement on a new treaty.

After attending this course, students are able to analyze international fact cases concerning international tax law in the context of a tax treaty negotiation, develop an own opinion related to legal questions, discuss controversial issues at a high academic level, defend an opinion in an academic discussion and improve their negotiation skills.

In addition, since the course design involves interactive negotiations with foreign students who are also coached by an expert, and analyses the position of a country (Brazil) with different economic, cultural and political positions vis-à-vis Austria, the learning outcomes go beyond taxation matters. The inclusion of a cross-border cooperation allows students an international and intercultural context, promoting interaction with students and teachers with diverse cultural and international backgrounds, collaborative learning in heterogeneous groups, and the ability to reflect on different approaches and negotiate with people with varying languages and perspectives.

To make this international interaction possible, the course structure comprises three sectoral parts:

- The 1<sup>st</sup> section is a **preparatory part**. The course instructor conducts lectures to discuss the various treaty provisions in the light of the Austrian positions, analyze the deviations proposed by Brazil and discuss potential compromise solutions.
- The 2<sup>nd</sup> section is an **online one-on-one training**. After forming the negotiating team, its members have the opportunity of getting an individual training with the course instructor on how they might present and defend the Austrian position in the negotiations.
- The 3<sup>rd</sup> section is the **negotiation part**. Within two days, a joint video conference is held in which students from both universities independently conduct active negotiations for a new Austro-Brazilian tax treaty.

Based on this structure, the grading is divided as follows:

- 10% for active participation in the analysis of the legal provisions and Austrian position,
- 40% for motivated cooperation in the process for membership in the negotiation team, and
- 50% for core activities: for students in the negotiation team the evaluation is based on their ability to present and defend the Austrian position in the video conference; and for the others the evaluation is based on a written summary with a detailed analysis of the key issues of the negotiations.

Due to its design, the course clearly addresses the topic “**International Teaching and Learning**”. By comprising the analysis of the other country’s reality in tax and non-tax matters, the course promotes an international mindset and supports students in acquiring the relevant skills and abilities to work in international and intercultural contexts.

Including a live discussion with a foreign university, the course integrates global and intercultural dimensions into its teaching environment and creates international learning environments. Not only do the negotiations create an intercultural and international space for interaction, but they also enable students to exchange their backgrounds, opinions and discuss the different aspects of both countries in an international setting, where they learn from and are integrated with the perspectives and experiences of international students and teachers. Therefore, the course is perceived as an “**international classroom**”, promoting collaborative learning among students from different countries and with diverse cultural and international backgrounds.

This approach adopted in the course also promotes an international mindset at WU that clearly addresses “**internalization@home**”. Prof. Loukota has extensive international experience, as he was Head of the Division for International Tax Law in the Austrian Federal Ministry of Finance and negotiated Austria’s tax treaties with multiple countries, and can share this background during the lectures in a didactic and meaningful way. The course also includes a cross-border cooperation that gives students an international and intercultural context, where the international digital communication allows them to learn also with the involvement of teachers and experts with international backgrounds who can explain their country’s proposed position or share other experiences.

All these aspects of the course contribute to the development of appropriate “**transferable skills**”. It not only enhances students’ intercultural skills, such as their ability to interact successfully with people from diverse cultural and international backgrounds, but also their general skills, such as to reflect on different approaches, to communicate in a clear and comprehensive way and negotiate with people with different perspectives.

## 2b.) Teaching methods

Within the framework of the course, various teaching methods are combined to achieve the intended learning objectives in the best possible way. First, the course instructor provides the students with the relevant knowledge of International Tax Law in **lectures**, where students are able to understand and elaborate the essential arguments for the negotiations. In the process, both the Austrian and the negotiating partners' proposals and economic, cultural, political positions are analyzed in **discussion rounds**, and potential arguments of the negotiating partners are put forward and counter-arguments are drafted.

Subsequently, students choose a topic area related to the Austro-Brazilian Tax Treaty that they would like to present independently in the negotiations. In **self-study**, students obtain a detailed overview of all literature on their topic area, draft their speech and outline their opinions as well as the possible lines of argumentation. This phase is followed by **individual training**, where students meet individually with the course instructor to present and discuss their ideas in detail, and practice the presentation so that the arguments are conveyed clearly.

In the course of negotiations, students apply their acquired knowledge in a **practice-oriented manner**. Students present their own proposals and arguments, weigh up the proposals of the negotiating partner, answer and ask questions in case of ambiguities, and ultimately try to reach an agreement on a new treaty. Especially in case of unexpected arguments of the negotiating partners, flexible and problem-oriented thinking is required. If there are any questions, the negotiations can be paused and advice of the course instructors can be sought.

Finally, the negotiations are reflected upon during a **debriefing**. Students discuss together with the course instructor how the negotiations have developed, which areas have raised difficulties and how the success of the negotiations should be evaluated from the Austrian view.

Due to this combined multi-method teaching approach, the course ensures that students have a **complete learning experience**. That is, not only do they learn from lectures, but they are also encouraged to think and form their own opinions, discuss them in an international setting, weigh different approaches according to the countries' needs, as well as to experience an intercultural space with people from multiple backgrounds and different perspectives. Moreover, the entire course is held in **English**, which consequently gives them an opportunity to improve their vocabulary and allows them to train their ability to think, discuss and argue in English for their future life.

Therefore, a combination of teaching methods have been chosen not only to allow students to develop a critical thinking on the field of international tax law, but also to provide them with practical and international experience, as they are able to apply the knowledge acquired in the lectures in a simulated negotiation, to interact with experts from different cultural backgrounds and to reflect on different realities worldwide.

This approach benefit students in several ways. While they are able to enhance their knowledge of international tax and tax treaty law, they also gain experience outside the tax area that they can carry forward into their future. These include: being able to present solutions to complex issues in an independent and practical manner, defend their opinion in an academic discussion, stimulate their critical and innovative thinking by evaluating different approaches adopted by countries, get in touch with people from abroad with multiple cultural origins, experiences and perspectives, improve their negotiation skills etc.

## 2c.) *Innovative character of the course*

Due to the design and combined teaching methods chosen, the course can be placed in the "**internalization@home**" dimension. Since it includes a cross-border cooperation, and the integration of multicultural and multilingual components and learning spaces, the course promotes an international mindset for WU students. Not only does the course instructor have extensive international background and can share his experiences when negotiating tax treaties with countries with varied perspectives, due to the cooperation with a foreign university, students also gain from the involvement of teachers and experts with different perspectives.

To achieve its goals, the course uses **innovative methods and didactic elements** to let students experience international structures. Both the cooperation with foreign universities for a live simulated negotiation between international students, and the combined theoretical and practical design of the course, where students apply the learned knowledge in practical negotiations, are uncommon features in other WU courses and at other universities teaching the same subject. In addition, the international communication via video conference is an innovative way to promote the "feeling of sitting in a room" among international students, where they can engage in live discuss and really experience a close contact with people from different realities. All the innovative characteristics of the course support students in acquiring relevant skills and abilities, and to promote an international mindset, even without physically leaving WU, an important approach in recent times where travel and the ability to exchange experiences across national borders have been reduced due to the COVID-19 pandemic.

The course design can be applied to all courses that want to create well-grounded knowledge and establish practical relevance. It can be adapted to courses that aim to provide students with multi-level learning, where they can learn about the main subject of the course and beyond, such as about other countries' culture and perspectives, that there are different approaches to a legal problem, how to communicate in English language in an academic discussion and improve their presentation and negotiation skills.

To be able to do so, the cooperation with foreign universities is an element that can ensure **internalization@home** in other courses at WU, since students can easily learn from experts from all around the world and with different backgrounds, ensuring an international learning and experience. The practical application of the theoretical course content in the negotiations can also provide a high learning progress for students in other courses.

Overall, the innovative features adopted in the course indeed prepare students in a comprehensive and interdisciplinary way and should be transferred to other WU courses.

For the future, the course could further improve the cooperation with the foreign university and allow students yet another contact outside the negotiation setting. That is, a joint final lecture could be held online with students from both universities, where the course instructors could discuss with them the position of each country according to their cultural, political and economic realities. This would reinforce the **internalization@home** character of the course, providing a unique "**international classroom**" experience, and ensuring that intercultural and general **skills** are broadly **transferred to WU students**.

## **Appendix: example of a student evaluation.**

## Ferreira Liotti, Belisa

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**From:** André Coumarane Verdy <andre.verdy@s.wu.ac.at>  
**Sent:** Saturday, January 15, 2022 10:02 AM  
**To:** Ferreira Liotti, Belisa; Helmut Loukota  
**Subject:** RE : 0115 - Simulated Tax Treaty Negotiations with Brazil - Essay submission  
**Attachments:** André VERDY Paper Simulated tax treaty negotiations with Brazil.pdf

Dear Professor,  
Dear Mrs. Ferreira Liotti,

First of all, I wish you a happy new year, hoping 2022 is going to be better than both 2020 and 2021.

As agreed, I am submitting my essay for the course Simulated Tax Treaty Negotiations with Brazil, that you will be able to find attached to this mail.

I wanted to say that, as a exchange student, and especially as a French student (since french law courses are really traditional), I particularly appreciated this course. It was really different and refreshing from a traditional course from the perspective of the content to the methods of leading tax treaty negotiations. I definitely feel like I did learn a lot during these lectures class and during the negotiation session.

Once again, I do apologize for not being able to be part of the negotiation team, I really regret these unfortunate circumstances.

I really wanted to thank you for this amazing experience.

Respectfully,

André VERDY

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**De :** [Ferreira Liotti, Belisa](#)

**Envoyé le :** lundi 20 décembre 2021 23:35

**À :** [h01600767@wu.ac.at](mailto:h01600767@wu.ac.at); [h01643672@wu.ac.at](mailto:h01643672@wu.ac.at); [h11706184@wu.ac.at](mailto:h11706184@wu.ac.at); [h12100007@wu.ac.at](mailto:h12100007@wu.ac.at); [h12100277@wu.ac.at](mailto:h12100277@wu.ac.at); [h12100448@wu.ac.at](mailto:h12100448@wu.ac.at); [h12100570@wu.ac.at](mailto:h12100570@wu.ac.at)

**Cc :** [Helmut Loukota](#)

**Objet :** 0115 - Simulated Tax Treaty Negotiations with Brazil - Essay submission

Dear students,

As agreed today, the deadline for you to submit the essay is **January 15, 2022**. I kindly ask you to submit it by replying to this email only to me and the Professor.

Please take all the Professor's remarks into consideration and if you have any questions, do not hesitate to ask!

Thank you and with kind regards,

**Belisa Ferreira Liotti**

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