Two Moments and Some Reflections on Teaching and Learning Tax Law in the Digital Society

By:

Monica Victor

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#1 Moment - TradeLab When I was reached by the TradeLab to volunteer as a Tax Mentor of a team of graduate students led by Professor Tomasz Milej. I accepted the challenge, but I was not sure about how I would accomplish the task. Nothing in my career or academic endeavors prepared me for the task of preparing young professionals to face the digital economy labor market demands. I was supposed to follow the “learning-by-doing” approach while mentoring and I was “learning-by-doing” as well.

Fortunately, I was assigned to mentoring a multidisciplinary group of economics and law grad students. When briefed about their skills, I felt more comfortable and confident. Multidisciplinary working environments were a common feature in my career. As a matter of fact, the legal analysis is the last step while

drafting a tax measure proposal that is preceded by economic and political analyses, at least. Thus, I decided to simulate a tax measure proposal drafting. In our first meeting, I told them that we would be seated at the negotiation table. They would have to figure out a proposal that would give room to other concerns than taxation such as job creation, environment, sustainable development, and education, among others. They would research other countries' experiences and learn from them: success and failures. After choosing some tax policies and measures that should achieve the set objectives, they would narrow the options by conducting the legal analyses of each of them. I could simulate what will be expected from them in a near future. The experience exceeded my expectations!

#2 Moment – Zoomsphere© with Professor Christians A Zoomsphere© with Professor Christian was another defining moment that changed my perception of teaching and learning taxation in the digital society. Not only for the digital environment in which the conversation took place but also for the unexpected effects of saying out loud our thoughts.

I described my S.J.D. experience to her. I am a latecomer after decades as a government attorney and counselor. I was told that a doctoral degree journey is a lonely one, but I could never expect such loneliness. How would I test my thesis without any interaction with other scholars? I was used to drafting legal arguments after debating with lawyers, accountants, and economists among other experts. I am not omniscient. And I emphasized that “was not how things work in real life”. “Real life” strangely echoed in my mind. Unconsciously and just after graduating, I detached my academic experience from the “real world”. I was aware that when back to the “real world”, I would not be alone anymore. Then, I realized that there is an Academicshpere© that I could not relate to my previous experience as a practitioner. Not surprisingly, for 5 years, I have questioned my decision to pursue a doctoral degree. Maybe, I was just “nuts without bolts”! Would I do it again? Surely. I have acquired knowledge and expertise that otherwise I would not. That is a rewarding experience. Painful and lonely but rewarding!

#Reflections The TradeLab experience was a “food for thought” moment. The spillovers from the digital economy in teaching methodologies are still not

clear. However, we already know that future lawyers will have to deal with technology knowledge demands that are not limited to text and spreadsheets software. Artificial intelligence, big data, simulators, and blockchain will be part of the lawyers' working environment. While technology may automate some tasks, a critical approach based on a deep knowledge of codes and regulations will be a must-skill to evaluate the technology-based proposals. (Blank and Osofsky 2020)

Teaching taxation is not only a matter of mastering the tax codes and regulations, not anymore. Tax return filing apps, either provided by governments or companies, will provide for results that may not reflect the best interpretation of legal provisions. Working with tax policies for the digital economy has proved to be almost an "impossible mission": difficult to draft a proposal and even more difficult to reach a consensus. In an interesting Twitter thread, William Shatner – yes, Captain Kirk – demonstrated the undesirable consequences of the uncoordinated imposition of digital taxes. Small and medium enterprises may be driven out of foreign markets while big companies will fill the gap. On the other hand, new technological hubs such as Estonia and Hong Kong are heavily relying on tax incentives, but we may not assess the long-term sustainability of such tax measures.

Professionals from different backgrounds may talk to each other in a comprehensible way. I am not an economist, but I may understand the basic principles and terms of art to engage in a fruitful debate. And the most important lesson: what is legal may not be economically feasible and vice-versa. The best proposal sometimes is not the legal or economic optimum. Not to mention that politics also plays an important role in the final public policy to be implemented. I will repeat myself: that is never just a matter of taxation in "real life".

The Zoomsphere© moment was revealing. For me, academia and practice were completely disconnected. Different worlds, different rules, and different goals. And I questioned myself which world I would belong to or fit in. Why did I dissociate one from the other when academia should prepare practitioners?

I decided to make a quick research about what "university" means. *The*

word university is derived from the Latin universitas magistrorum et scholarium, which roughly means "community of teachers and scholars". Hence, a University should be a community: a community is a social unit (a group of living things) with commonality. What commonality in modern Universities? Maybe one of the Industrial Revolution's spillovers was a highly specialized and low interacting academia model. The expertise in the field regardless of the ability to communicate with other field experts has been perceived as desirable. The emergence of the Digital Society, however, requires a combination of expertise and a new set of skills such as emotional intelligence and critical thinking. Law schools will have to adapt. That is the "teaching and learning" challenge in the digital society: prepare experts to interact with experts in other fields. That is never just a matter of taxation.

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