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Title: From Passive Learners to Tax Advocates: Humanising Tax Education through the Tax Moot Court Competition

Sub-Theme: Student Engagement, Agency, and Success

Format: Workshop

Abstract

Taxation is often perceived by students as a technical and abstract discipline dominated by legislation and complex rules. To address this challenge, the Tax Moot Court Competition was introduced as a humanising pedagogical intervention aimed at enhancing student engagement and success within a second-year taxation module.

The competition creates a learning environment in which students move beyond passive learning to actively engage with tax legislation, case law, and real-world disputes. Working in teams, students assume the roles of taxpayers and revenue authorities, conduct independent research, develop legal arguments, and present their cases before a judging panel. Through this process, students become active participants in the construction and application of disciplinary knowledge.

Drawing on realistic and relatable tax disputes, the initiative enables students to connect theoretical concepts to practical contexts while developing critical thinking, communication, problem-solving, teamwork, and professional judgement. The Moot Court further encourages students to articulate their perspectives, challenge assumptions, and engage respectfully with alternative viewpoints, thereby strengthening both disciplinary understanding and personal confidence.

This presentation will share the design, implementation, and observed outcomes of the Tax Moot Court Competition, highlighting how authentic and participatory learning experiences can transform student learning. The presentation shows that when students are provided with opportunities to engage, collaborate, and perform in meaningful contexts, they develop greater agency, deeper learning, and enhanced readiness for professional practice.