



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

**Faculty of Economic and
Management Sciences**

Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tša Ekonomi le Taolo

African Tax Institute

Department of Economics

2024-2026

PhD Programme in Tax Policy

PhD: Tax Policy



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2024-2026 PhD Programme in Tax Policy

The PhD Programme in Tax Policy is offered over a minimum three-year period and comprises the following –

- A doctoral thesis, and
- A research article submitted for publication.

The ATI is interested to receive research proposals (3,000 to 5,000 words) on specialised topics, especially in (but not limited to) the following focus areas:

- **Customs**
- **Indirect Taxation (e.g. Value-added Taxation and Excise Taxation)**
- **International Taxation**
- **Land and Property Taxation**
- **Land-based Financing**
- **Municipal Finance and Fiscal Decentralization**
- **Tax and Development**
- **Tax Compliance**

If a prospective student wants to research a topic other than in one of the above focus areas, a comprehensive research proposal (10,000-12,000 words) must be submitted. Apart from meeting all of the other requirements stated below, admission into the programme will depend on availability of suitable supervision.

Note: A prospective candidate should submit a draft research proposal before registering for the PhD degree and may be requested to present the draft proposal to the ATI faculty in **November 2023**.

Year 1: 2024

A candidate provisionally accepted by the ATI in respect of 2024:

- Must attend the annual ATI PhD Research Colloquium in January or February 2024 to defend the draft research proposal – even if the colloquium takes place virtually.
- Will be allowed to complete his/her registration for the degree PhD: Tax Policy only after approval by the ATI faculty present at the colloquium.

A student admitted for the PhD in Tax Policy will:

- Register for Research Proposal 996 (EKN 996), Thesis: Tax Policy 997 (EKN 997) and Comparative Tax Policy & Administration 835 (EKN 835) (see www.ati.up.ac.za and go to “Postgraduate Programmes”), attend the EKN 835 sessions and successfully complete this module.
- Submit a final research proposal approved by his/her supervisor(s) by 25 June 2024 for review by the Research Ethics Committee of the Economics & Management Sciences Faculty. The proposal must be officially approved by this committee before the candidate will be allowed to commence with his/her research.
- Complete Research Proposal 996 (EKN 996).
- Commence with Thesis: Tax Policy 997 (EKN 997).
- Submit a first annual progress report by 30 November 2024.

Note: A student who does not complete EKN 835 and EKN 996 in 2024 may be disallowed to re-register in 2025.

Year 2: 2025

A PhD: Tax Policy student who has progressed satisfactorily, must:

- Re-register as a student for 2025, i.e. register for EKN 997.
- Attend the annual ATI PhD Research Colloquium in January/February 2025 to report on his/her research progress.
- Submit a first draft of chapters to his/her supervisor by 31 March 2025.
- Submit a second progress report by 30 November 2025.

Year 3: 2026

A PhD: Tax Policy student who has progressed satisfactorily, must:

- Re-register as a student for 2026, i.e. register for EKN 997.
- Attend the annual ATI PhD Research Colloquium in January/February 2026 to report on his/her research progress.
- Submit a draft of his/her complete thesis by 30 June 2026 for review by the supervisor(s).
- Submit a final thesis as approved by the supervisor(s) for examination on or before 1 October 2026.
- Submit a draft research article as approved by the supervisor(s) to a journal approved by the supervisor(s) by 31 October 2026.

Research Article

Before students will be allowed to graduate, at least one research article must be submitted for publication in a peer-reviewed academic journal. Students and their supervisors must agree on an appropriate journal *before* an article is submitted.

Note: Under no circumstances may a student submit an article to any journal without the supervisor's written approval.

Who should apply?

Although applications from prospective students in the private sector will be considered, preference will be given to applicants in academia and from the public sector. This PhD Programme was designed to benefit and enhance the analytical and research skills of mid-level and senior level officials from national and sub-national government departments or entities from primarily African countries.

Admission Requirements

Successful candidates should already have obtained an **MPhil: Taxation**, or a **master's degree in Economics or Law**. Note that an MBA degree or postgraduate diploma will not suffice.

Candidates must submit personal résumés (containing information regarding their educational background and qualifications, their level of applicable government work-related experience as well as compliance with all the other requirements for the PhD Tax Policy as stated) with their applications. Refer to "How to apply" below.

Language of Instruction

Research seminars, compulsory modules (where relevant) and all other communication will be in **English only**.

Note that all applicants will be expected to pass a language proficiency test. Registration (and thus admittance to the PhD Programme) is dependent on providing proof of passing the TOEFL (www.toefl.org) or other acceptable English language proficiency test.

Accommodation in Pretoria

Please note that it is your responsibility to arrange for accommodation whilst you visit the University of Pretoria during the ATI PhD Research Colloquia or at any other time. Visit the ATI web page (click on “Academic Programmes” and on “Important information when visiting the ATI”) for advice regarding hotel, guesthouse and/or university accommodation.

Cost Estimation

Please note that the suggested fees stated below are approximations of tuition costs and do not include the costs pertaining to travel, accommodation and subsistence, health and travel insurance, visas, language proficiency tests, etc. Successful applicants must budget for at least one annual visit of one week to the University of Pretoria for the duration of their doctoral studies.

Estimated Registration and Tuition-related Fees in SA Rand (ZAR)

Students from –	2024	2025	2026
South Africa	25,000	27,000	30,000
SADC countries and non-SADC	30,000	32,000	35,000
Outside SADC	30,000	32,000	35,000

Note: Non-South African students pay an international levy (R4 040 in 2023).

Funding and Visas

Note that the ATI cannot provide nor facilitate access to any funding that will cover any costs related to the participation in any ATI Programme. Applicants may wish to request financial assistance from their employers and/or donor agencies (e.g. the Department for International Development (DFID) or US Agency for International Development (USAID) or the United Nations Development Programme (UNDP)). Generally, early registration facilitates access to donor funding. The sponsoring Ministry, Revenue Authority, government entity or donor agency will also be responsible for transportation, health insurance, accommodation and subsistence expenses for its participants.

Students will likely only visit Pretoria for periods of one to two weeks at a time. Non-South African students need not apply for or expend the costs pertaining to a student visa and South African health insurance. These students can enter South Africa on a visitor's visa appropriately endorsed. However, as visa requirements may be changed by the South African government at short notice, it is a non-South African student's responsibility to inquire about visa requirements prior to any visit.

How to apply?

Please complete the provisional ATI application form (below) and return it to the ATI by email (ati@up.ac.za) on or before **14 July 2023**. For further details, please contact the ATI Programme Manager by email (ati@up.ac.za).

Also attach the following:

- A letter (maximum 500 words) stating why you would like to enrol for the ATI's PhD in Tax Policy;
- A comprehensive curriculum vitae (CV) that includes contact details;
- A certified copy of the photo page of your ID document (South Africans) or current valid passport (non-South Africans);
- Certified copies of all undergraduate and postgraduate degree qualifications;
- A draft research proposal (between 3,000 and 5,000 words);
- Two letters of recommendation;
- Contact details of your sponsor (where your tuition and non-tuition expenses will be paid for by your employer or another third party) or details of your financial position if you are not sponsored by a third party;
- Results of a recent TOEFL or IELTS language proficiency test; and
- SAQA certification of your highest non-South African degree.

Note that only comprehensive applications will be considered. A maximum of three students will be selected. You will be notified by **25 August 2023** whether the ATI will support your formal application to register for the PhD: Tax Policy at the University of Pretoria. **This, however, is not a guarantee of admittance to the University of Pretoria.**

Formal applications for the PhD in Tax Policy for prospective **non-South African students** must be received by the University administration by **31 August 2023** and for prospective **South Africans students** by **30 September 2023**.





VISION AND MISSION

The vision of the **African Tax Institute** is to be a world-class academic institution focused on building capacity in the areas of tax policy and tax administration on the African continent.

Focusing on African countries, the mission of the **ATI** is to –

- Build tax policy and tax administration capacity within the public sector
- Offer appropriate postgraduate Programmes in tax policy and tax administration
- Offer specialised contact and distance learning short courses on current tax issues to officials at national, regional and local government level
- Facilitate, undertake and disseminate tax-related research on African tax issues

The **ATI** strives for excellence in all its undertakings.

ATI Postgraduate Faculty: 2009-2023

Prof Roy Bahl*

African Tax Institute
United States

Dr Tomas Balco*

OECD
Slovakia

Prof Bernard Bekink

University of Pretoria
South Africa

Dr Sansia Blackmore

African Tax Institute
South Africa

Prof Christo Botha

University of Pretoria
South Africa

Prof Neil Brooks

Osgoode Hall Law School
Canada

Prof Lee Burns*

Previously Sydney University
Australia

Prof Estian Calitz

University of Stellenbosch
South Africa

Dr Theo Colesky

SARS
South Africa

Prof Sijbren Cnossen*

University of Maastricht
The Netherlands

Prof Odd-Helge Fjeldstad*

Chr Michelsen Institute
Norway

Prof Riël Franzsen

African Tax Institute
South Africa

Prof Carika Fritz

University of the Witwatersrand
South Africa

Dr Benjamin Kujinga

Consultant
Zimbabwe

Prof Pierre-Pascal Gendron

Humber School of Business
Canada

Prof Thabo Legwaila

University of Johannesburg
South Africa

Prof William McCluskey*

African Tax Institute
Northern Ireland, UK

Prof Nara Monkam

University of Pretoria
Cameroon

Mr Cecil Morden*

African Tax Institute
South Africa

Dr Elzette Muller

Pretoria Bar
South Africa

Ms Lindelwa Ngwenya

PhD candidate at UNSW
South Africa

Prof Annet Oguttu

African Tax Institute
South Africa

Prof Teresa Pidduck

University of Pretoria
South Africa

Prof Alan Schenk

Wayne State University
United States

Dr Bernd Schlenther*

Consultant
South Africa

Prof Niek Schoeman

University of Pretoria
South Africa

Mr Frederik Scholtz

University of Pretoria
South Africa

Mr David Solomon*

African Tax Institute
South Africa

Dr Victor Thuronyi

International Monetary Fund
United States

Mr Ron van der Merwe

SARS
South Africa

Dr Marius van Oordt

African Tax Institute
South Africa

Prof Sally Wallace*

Georgia State University
United States

Prof Eric Zolt*

University California LA
United States

* Extraordinary Professor/Lecturer or former Extraordinary Professor/Lecturer at the African Tax Institute.



2024-2026 ATI PhD PROGRAMME IN TAX POLICY

PROVISIONAL APPLICATION FORM (PLEASE SUBMIT NO LATER THAN 14 July 2023)

Kindly complete this form and return by **e-mail** to **ati@up.ac.za**

ATI
Department of Economics Email: ati@up.ac.za
University of Pretoria
Pretoria 0002 Tel: +27 12 420 4553
SOUTH AFRICA

SURNAME (i.e. LAST NAME)			INITIALS			TITLE								
PREFERRED FIRST NAME				ID NUMBER / PASSPORT NUMBER										
HIGHEST ACADEMIC QUALIFICATION				INSTITUTION				YEAR COMPLETED						
CURRENT EMPLOYER						JOB TITLE (E.G. DEPUTY COMMISSIONER)								
CONTACT DETAILS														
Tel:				Fax:				Email:						
YOUR POSTAL ADDRESS														
City:				Country:						Postal Code:				
CONTACT DETAILS OF INSTITUTION RESPONSIBLE FOR PAYMENT OF FEES														
Name:								Tel:						
Fax:				Email:										
Postal Address:														

For further detail please contact us at:

Tel: + 27 12 420 4553

E-mail: ati@up.ac.za

Fax: + 27 12 420 4508

<http://www.ati.up.ac.za>

NOTE: Please submit all the requested documentation with this application form indicating your compliance with the prescribed minimum requirements. You will be notified by **25 August 2023** whether the ATI will support your formal application to register for the **PhD in Tax Policy** at the University of Pretoria.