

Fakulteit Ekonomiese & Bestuurswetenskappe  
Faculty of Economic & Management Sciences

Department of Economics

**African Tax Institute**

**2015-2016**

**Master's Programme in Taxation**

**MPhil: Taxation**



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

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Leading Minds

## 2015 Masters Programme in Taxation: The Curriculum

### Year 1: 2015

#### SEMESTER 1

##### Block-Week Session 1: 12 - 30 January 2015

##### **EKN 840: Introduction to the Tax Environment (15 credits)**

This module reviews and analyses the impact of tax systems and different tax instruments on the allocation and mobilisation of resources, economic stability and growth, as well as the distribution of income and wealth, and the appropriate role and design of different taxes. This module also discusses taxation in the context of constitutional and administrative law, procedural law, an appropriate constitutional and legal environment for a well-functioning tax system, and theoretical and practical aspects of drafting and interpretation of tax legislation.

##### **EKN 835: Comparative Tax Policy and Administration (15 credits)**

Tax policy issues (e.g. tax incentives, voluntary compliance) in developed and developing countries, with an emphasis on these issues in an African context, are discussed. The impact of country-specific circumstances on tax policy and a broad range of issues essential to the administration of a modern tax system are also discussed. Among the topics to be discussed in the area of tax administration are the relationship between tax policy and tax administration, information technology, audit and investigation, dealing with corruption, dealing with avoidance and evasion, objection and appeal procedures, e-government, and taxpayer rights.

##### **EKN 836: Business Taxation (15 credits)**

This module deals with the theoretical and practical aspects of taxing small, medium and large businesses in the context of developing countries in Africa – especially focusing on the income tax issues raised by taxing business income.

#### SEMESTER 2

##### Block-Week Session 2: 06 July to 24 July 2015

##### **EKN 837: Value-added Taxation (15 credits)**

Globally value-added (VAT) has become the most important tax instrument to tax consumption. An examination of fundamental issues in designing and implementing a VAT system is therefore essential. This module deals with the economic, legal, administrative and inter-jurisdictional aspects of VAT. The application of VAT to the provision of various types of goods (e.g. real estate) and services (e.g. financial services and insurance) is also covered.

##### **EKN 838: Sub-national Taxation (15 credits)**

This module deals with the policy and practical considerations of administrative and fiscal decentralization, appropriate sources of revenue for sub-national government, property taxation, sub-national budgeting and financial management, as well as sub-national tax administration and revenue enhancement.

##### **EKN 839: Current Issues in Taxation (15 credits)**

Selected topical issues in the areas of tax policy, tax administration and tax governance, such as international taxation and tax treaties, taxation of wealth, as well as excise taxation and customs duties are considered.

### Year 2: 2016

##### **EBW 801: Research Methodology 801 (No credits)**

**Unless exemption is granted**, this module must be completed before the research essay can be completed.

##### **EKN 895: Research Essay (90 credits)**

A research essay (which will constitute at least 50% of the overall credits for the MPhil: Taxation degree) must be completed on an approved topic and under guidance of a supervisor. Approved topics will typically concern country-specific and/or African tax issues.

## Who should apply?

Although applications from prospective students in the private sector will be considered, preference will be given to applicants from the public sector as this Masters Programme was designed specifically with the needs of **government officials** in mind. The various modules were designed to benefit and enhance the analytical and research skills of mid-level and senior level officials from national, regional or local treasuries as well as tax administrators from national, regional or local revenue collecting agencies in African countries.

### Admission Requirements

Successful candidates will already have **at least a four-year Bachelor's or an Honours degree** in Accounting, Economics, Law or Public Administration. (Note that a three-year degree and post-graduate diploma will not be acceptable.)

Candidates must submit personal resumes (containing information about their educational background, their public sector experience and compliance with the Programme requirements as stated) with their application forms – see “How to apply” below.



### Language of Instruction

Lectures and course materials will be in **English only**. Note that all applicants will be expected to pass a language proficiency test. Registration (and thus admittance to the Masters Programme) is dependent on providing a proof of passing the TOEFL ([www.toefl.org](http://www.toefl.org)) or another acceptable English language proficiency test.

### Approximate Fees and Costs of Travel and Accommodation

The fees for postgraduate modules for 2015 must still be finalised, but the *approximate costs* of tuition will be –

#### 2015:

Students from –

- South Africa: R 28 000
- SADC: R 32 000
- Rest of Africa: R 58 000

#### 2016:

Students from –

- South Africa: R 30 000
- SADC: R 35 000
- Rest of Africa: R 65 000



Fees do not include costs pertaining to travel and accommodation, health insurance, visas, or

the costs pertaining to an acceptable language proficiency test. The fees include lunch and teas on lecture days. Participants must budget for at least two 3-week visits to the University of Pretoria in 2015 and a one 1-week visit in 2016. Travel, accommodation and subsistence costs are unlikely to exceed R150 000 for 2015 and R60 000 for 2016.

For students from *outside* SADC the total costs (i.e. tuition fees, travel, accommodation and subsistence) for **2015 and 2016 collectively** should not exceed **R 290 000**.

## 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.

As successful non-South African students will only visit South Africa for periods of 3 weeks at a time, they need not apply for or expend the costs pertaining to a student visa and compulsory South African health insurance. These students can enter South Africa on a visitor's visa appropriately endorsed (namely "to attend block-week sessions at the University of Pretoria").

## Accommodation during Block Weeks

Please note that it is your responsibility to arrange for accommodation whilst you visit the University of Pretoria during the two block-week sessions in 2015. However, you can visit the ATI web page (click on "Academic Programmes" and then on "Important information when visiting the ATI") for advice regarding hotel, guest house and/or university accommodation.

## How to apply

Please complete the provisional ATI application form and return it to the ATI by email (ati@up.ac.za) or fax (+27 12 420 4508) on or before **19 June 2014**. For further details please contact Claudia Bittencourt (ATI Programme Manager) by email (ati@up.ac.za) or telephone (+27 12 420 4553).

Also attach the following:

- A covering letter stating clearly why you want to enrol for the Masters Programme in Taxation
- Certified copies of all degree certificates
- An academic transcript listing all modules or courses taken and marks obtained
- A comprehensive curriculum vitae (CV) which includes your contact details
- A certified copy of the photo page of your passport
- Two letters of recommendation
- Contact details of your sponsor or details of your financial position if you are not sponsored by your employer or another entity
- Results of a recent TOEFL or IELTS language proficiency test (if available)
- SAQA certification of non-South African degrees (if available)

**Please note that incomplete applications will not be considered.** You will be notified by **26 June 2014** whether the ATI will in principle support your formal application to register for the MPhil: Taxation at the University of Pretoria.

Formal applications for the MPhil: Taxation for prospective **non-South African students** must be received by the University administration by **31 July 2014** and for prospective **South African students** by **30 September 2014**.



## 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 Faculty – 2002-2014

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Prof Brian Arnold  
Goodmans LLP  
Toronto  
Canada

Prof Hugh Ault  
Boston College  
Boston MA  
United States

Prof Roy Bahl  
Georgia State University  
Atlanta GA  
United States

Prof Richard Bird  
University of Toronto  
Ontario  
Canada

Prof Neil Brooks  
Osgoode Hall Law School  
York University  
Toronto  
Canada

Prof Estian Calitz  
University of Stellenbosch  
South Africa

Prof Selcuk Caner  
Yeditepe University  
Istanbul  
Turkey

Mr David Child  
Independent Consultant  
Surrey  
United Kingdom

Prof Sijbren Cnossen  
University of Maastricht  
Maastricht  
The Netherlands

Prof Riël Franzsen  
African Tax Institute  
University of Pretoria  
South Africa

Prof Pierre-Pascal Gendron  
Humber College  
Toronto  
Canada

Mr Christophe Grandcolas  
Consultant  
Paris  
France

Mr Martin Grote  
International Monetary Fund  
Washington DC  
United States

Dr Alain Joustien  
University of Liege  
Liege  
Belgium

Dr Stephen Karingi  
KIPPRA  
Nairobi  
Kenya

Prof Roy Kelly  
Duke University  
Durham NC  
United States

Dr Jacques Kibambe  
University of Pretoria  
South Africa

Prof Harry Kitchen  
Trent University  
Peterborough  
Canada

Prof Rick Krever  
Monash University  
Melbourne  
Australia

Dr Thabo Legwaila  
Citi Bank  
South Africa

Mr Andrew Masters  
International Monetary Fund  
Washington DC  
United States

Mr IV Mazorodze  
South African Revenue Service  
Pretoria  
South Africa

Dr William McCluskey  
University of Ulster  
Northern Ireland

Dr Charles McPherson  
Consultant  
Scotland, United Kingdom

Prof John Mikesell  
Indiana University  
Bloomington IN  
United States

Prof Rebecca Millar  
University of Sydney  
Australia

Dr Nara Monkam  
African Tax Institute  
University of Pretoria  
South Africa

Dr Esman Nyamongo  
Reserve Bank  
Nairobi  
Kenya

Prof AnnetOgututu  
University of South Africa  
South Africa

Prof Lynette Olivier  
University of Johannesburg  
Johannesburg

South Africa

Prof Jay Rosengard  
Harvard University  
Cambridge MA  
United States

Dr Jacques Sasseville  
OECD  
Paris  
France

Prof Alan Schenk  
Wayne State University  
Detroit MI  
United States

Prof Niek Schoeman  
University of Pretoria  
South Africa

Mr Frederik Scholtz  
University of Pretoria  
South Africa

Dr Moses Sichei  
Reserve Bank  
Nairobi  
Kenya

Mr David Solomon  
Consultant  
United Kingdom

Dr Emil Sunley  
Consultant (formerly IMF)  
Washington DC  
United States

Mr Victor Thuronyi  
International Monetary Fund  
Washington DC  
United States

Mr Ron van der Merwe  
South African Revenue Service  
Pretoria  
South Africa

Prof Jan van Heerden  
University of Pretoria  
South Africa

Prof François Vaillancourt  
University of Montreal  
Canada

Dr Christophe Waerzeggers  
University of Utrecht  
The Netherlands

Prof Sally Wallace  
Georgia State University  
Atlanta GA  
United States

Prof Eric Zolt  
School of Law, UCLA  
Los Angeles CA  
United States

## 2015-2016 ATI MASTERS PROGRAMME IN TAXATION

### PROVISIONAL APPLICATION FORM (PLEASE SUBMIT NO LATER THAN 19 June 2014)

Kindly complete this form and return by e-mail or fax to:

ATI

Department of Economics

University of Pretoria

Pretoria 0002

SOUTH AFRICA

Email: **ati@up.ac.za**

Tel: +27 12 420 4553

Fax: +27 12 420 4508

**I AM INTERESTED TO REGISTER FOR:**

**MARK WITH A "X"**

Programme Name	Dates	
Masters Programme in Taxation (MPhil: Taxation)	2015-2016	

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 details please contact us at:	
Tel: + 27 12 420 4553	Fax: +27 12 420 4508
E-mail: <a href="mailto:ati@up.ac.za">ati@up.ac.za</a> <a href="http://www.ati.up.ac.za">http://www.ati.up.ac.za</a>	

**NOTE:** Please submit all the requested documentation with this application form indicating your compliance with the prescribed minimum requirements. You will be notified by **26 June 2014** at the latest whether the ATI will support your formal application to register for the MPhil: Taxation at the University of Pretoria.