

Fakulteit Ekonomiese & Bestuurswetenskappe
Faculty of Economic & Management Sciences

Department of Economics

African Tax Institute

2015-2017

PhD Programme in Tax Policy

PhD: Tax Policy



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

Denkleiers • Leading Minds • Dikgopolo lša Dihlalefi

ATI
AFRICAN TAX
INSTITUTE

Leading Minds

2015-2017 PhD Programme in Tax Policy

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

- A research proposal
- A doctoral thesis
- Three research articles

The formal research component comprises a thesis and three research articles submitted for publication.

The ATI is especially interested to receive draft research proposals in the following areas:

- **Fiscal Decentralization and Sub-national Taxation**
- **Land and Property Taxation**
- **Natural Resource Taxation**
- **Tax Policy and Rural Development**
- **Geographic Information Systems (GIS) in a Tax Environment**
- **Taxation and Regional Integration**

If a prospective student wants to research a topic other than in one of the above research areas, a comprehensive draft research proposal must be submitted. Apart from meeting all of the other requirements stated below, it will depend on availability of suitable guidance.

Year 1: 2015

- EKN 996: Research Proposal 996
- Before registration for the PhD degree, a candidate must submit and present a research proposal. The research proposal must be presented to the relevant departmental PhD committee and must be officially approved before the candidate can commence with his/her research.
- Attend a Block-Week Session at the University of Pretoria from 12 – 21 January 2015
 - Attend the ATI Post-graduate Research Colloquium from 12-16 January 2015
 - Attend the MPhil: Taxation course EKN 835 (Comparative Tax Policy & Administration) session from 19-23 January 2015
 - Defend draft research proposal on 12-13 January 2015.
- Submit final research proposal 1 June 2015 to complete EKN 996
- Successfully complete the semester module EKN 835 (see www.ati.up.ac.za and go to "Postgraduate Programmes")
- Submit first progress report for 2015 by 30 June 2015
- Submit draft of first research article by 1 September 2015
- Submit first research article for publication by 3 November 2015
- Submit second progress report for 2015 by 8 December 2015

Year 2: 2016

- EKN 997 Thesis: Tax policy 997
- Attend a compulsory Research Colloquium from 12-16 January 2015
- Submit first progress report for 2016 by 6 July 2016
- Submit draft of second research article by 1 September 2016
- Submit second research article for publication by 3 November 2016
- Submit second progress report for 2016 by 8 December 2016

Year 3: 2017

- EKN 997 Thesis: Tax policy 997
- Attend a Compulsory Block-Week Session
- Submit draft of third research article by 24 April 2017
- Submit first progress report for 2017 by 29 June 2017
- Submit third research article for publication by 29 June 2017
- Submit draft of complete thesis by 31 August 2017
- Submit thesis for examination on or before 30 October 2017
- Defend thesis before 15 January 2018

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 as this PhD Programme was designed to benefit and enhance the analytical and research skills of mid-level and senior level officials from national, regional or local treasuries in African countries.

Admission Requirements

Successful candidates will already have a **Masters degree** in Economics, Accounting or Law.

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



Language of Instruction

Seminars and 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 a proof of passing the TOEFL (www.toefl.org) or another acceptable English language proficiency test.



Approximate Fees and Costs of Travel and Accommodation

Fees do not include costs pertaining to travel and accommodation, health insurance, visas, or the costs pertaining to an acceptable language proficiency test. Participants must budget for at least a 3 to 4-week annual visit to the University of Pretoria in 2015, 2016 and 2017.



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 30 000
- SADC: R 33 000
- Rest of Africa: R 66 000

2016:

Students from –

- South Africa: R 5 000
- SADC: R 8 000
- Rest of Africa: R 15 000

2017:

Students from –

- South Africa: R 6 000
- SADC: R 9 000
- Rest of Africa: R 17 000

Travel, accommodation and subsistence costs are unlikely to exceed R60 000 for 2016.

For students from **outside SADC** the total costs (i.e. tuition fees, travel, accommodation and subsistence) for **2015, 2016 and 2017 collectively**, should not exceed **R 250 000**.

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 2 to 4 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-Week Sessions

Please note that it is your responsibility to arrange for accommodation whilst you visit the University of Pretoria during the block-week sessions. 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 attached 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 **12 June 2014**. For further details please contact the ATI Programme Manager by email (ati@up.ac.za) or telephone (+27 12 420 4553).

Also attach the following:

- A covering letter (300 words) stating why you want to enrol for the PhD Programme in Tax Policy
- Certified copies of all degree certificates
- A draft research proposal (2,000 to 3,000 words)
- 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)

Note that only comprehensive applications will be considered. A maximum of 3 students will be selected. You will be notified by **26 June 2014** whether the ATI will support your formal application to register for the PhD in 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 Programme in Tax Policy for prospective **non-South African students** must be received by the University administration by **31 July 2014** and for prospective **South Africans 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

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 Joustin
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 Kreyer
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 Annet Oguttu
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

2015-2017 ATI PhD PROGRAMME IN TAX POLICY

PROVISIONAL APPLICATION FORM (PLEASE SUBMIT NO LATER THAN 12 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	
PhD Programme in Tax Policy	2015-2017	

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 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 **26 June 2014** at the latest whether the ATI will support your formal application to register for the PhD in Tax Policy at the University of Pretoria.