

Department of Taxation

MCom Taxation
(Coursework)

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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



MCom Taxation (Coursework)

Programme code: 07250185



What's the degree about?

The programme adopts an innovative approach to empower students with an advanced understanding of both domestic and international tax knowledge, while developing both research and pervasive skills. Students actively participate in discussion classes and present solutions to current tax related issues. Students are exposed to leading tax specialists from practice who present to and mentor students.

Who should apply?

Academia, tax practitioners and tax professionals

Why choose this degree?

The primary purpose of the programme is for students to gain advanced knowledge, research skills and applied competence in domestic tax and basic international tax, for continued personal intellectual growth, gainful economic activity and valuable contributions to tax policy related to society.

Course outline

The programme is a one year degree which consists of coursework and research in the field of Taxation. Lectures are presented on campus and attendance is compulsory. The total number of credits is 180 of which the coursework modules contribute a total of 70 credits and the research modules a total of 110 credits.

This programme is only presented in-person at Hatfield Campus in Pretoria.

Curriculum

Module code	Module name	Module description
TXA885	Research methodology	TXA885 (the research methodology) is a prerequisite for the module TXA895 (the mini dissertation), of which the outcome is a completed mini dissertation for the MCom Taxation degree. The modules equip students with thinking and problem solving skills that are relevant to a variety of new research questions and multi-fasetted challenges faced by professionals in the trans/multi- and interdisciplinary field of taxation.
TXA895	Mini dissertation	

TXA810	Domestic International Tax	<p>The primary purpose of this course is for students to gain advanced knowledge, research skills and applied competence in international tax.</p> <p>A student who has successfully completed this module should be able to:</p> <ul style="list-style-type: none"> • Analyse and resolve problems in international tax that will enable gainful economic activity and valuable contributions to society; • Analyse a set of facts and provide advice pertaining to international issues associated with South African tax law; and • Understand, engage and advise on selected current issues in South African Taxation.
TXA801	Principles of South African Tax	<p>The module has been designed to focus on important South African taxation topics.</p> <p>A student who has successfully completed this module should be able to:</p> <ul style="list-style-type: none"> • Interpret tax legislation; • Draft legal documents, including objections, notices of appeal, grounds of appeal, memoranda and heads of argument; • Advise and assist clients in the litigation process including the drafting of objections, lodging of appeals to the Tax Court and further appeals, if necessary; • Advise clients on what amounts should be included in gross income and which amounts are excluded from gross income; • Advise clients on allowable deductions; • Logically approach and resolve an integrated tax issue; and • Advise clients on issues related to Value Added Tax.
TXA802	Selected topics in taxation	<p>A student who has successfully completed this module should be able to:</p> <ul style="list-style-type: none"> • Analyse international taxation issues; • Advise on corporate taxation issues; • Provide guidance on tax risk management; • Provide comprehensive tax advise; • Interpret tax legislation; and • Critically analyse case studies.

Application information needed:



Entry requirements

Minimum requirements

- Relevant BCom Honours degree or Equivalent Postgraduate qualification (NQF level 8, with a minimum of 120 credits at this level)
- Relevant South African taxation module(s) with a minimum total of 40 credits on an NQF8 level and
- Relevant work experience in a tax environment, acceptable to the Departmental Postgraduate Committee.
- Excellent proficiency in English (written and spoken).

This is a selection programme with limited space



Key dates

30 August Application closing date for international residents

30 September Application closing date for South African residents



How should you apply?

Applications are completed in two steps:

1. University of Pretoria online application at www.up.ac.za/apply
2. Complete the Department of Taxation information form on the below link: [MCom Taxation / MPhil International Taxation](#)

• All postgraduate students with international qualifications need to submit an evaluation from the South African Qualifications Authority (SAQA). More information on this evaluation can be obtained from www.saqa.org.za

• International students may contact the International Cooperation Division for more information at www.up.ac.za/international-cooperation-division



What are the costs?

Full particulars concerning university fees and applicable regulations are contained in the Student Fees Guide of the University of Pretoria at www.up.ac.za/fees-and-funding

Administrative queries

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Enquiries

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