

Department of Taxation

PhD Taxation

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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



PhD Taxation

Programme code: 07267002

What's the degree about?

The programme empowers students with advanced research skills for continued personal intellectual growth, gainful economic activity and to enable them to make valuable contributions to tax policy related to society.



Who should apply?

Academia, tax practitioners and tax professionals with an appropriate Masters' degree.

Why choose this degree?

The aim of this degree is to stimulate the engagement between Tax research and Tax practice in order to achieve the highest academic qualification where the synthesis of theory and practice takes place.

Course outline

The PhD Taxation commences with a compulsory PhD Preparatory Taxation Course, successful completion of the course will result in a research proposal.

The research proposal from the PhD Preparatory must be accepted by the Departmental Postgraduate Committee before a student will be allowed to register for the PhD Taxation.

Due to supervisory capacity constraints the research focus areas are limited. The applicant's topic must align with the research focus areas of the department.

Table 1 provides an overview of the research focus areas that may be accepted by the Departmental Postgraduate Committee.

Curriculum

Module code	Module name	Module description
ZZZ888	Preparatory Taxation Course	One year preparatory course to gain entrance into the PhD Taxation programme.
BEL997	Thesis	The completion of an independent research thesis and an academic research article.

Application information needed:



Documents required

The following documents must reach the administrator at thandi.mutanda@up.ac.za before the deadline:

A covering letter (maximum 300 words) that provides your motivation for wanting to pursue a PhD Taxation at the University of Pretoria, Department of Taxation.

A personal resumé that contains your personal details and contact information, your educational background and your work experience in a tax environment.

A certified copy of your Master's qualification, together with certified detailed academic records that provide evidence of at least one completed South African tax module.

Your potential research topic to be undertaken should be provided in a document containing the following:

- Title
- Reason for study (300 words)
- Research question
- Research objectives
- Methodology (300 words)
- Literature study (1 000 words)
- References

Applications and all the required supporting documents must be submitted. Incomplete applications at the cut-off date will be disregarded. If your application is successful, you will be invited to a selection day in the last week of November.

This is a selection programme with limited space.



Entry requirements for the PhD Preparatory Taxation Course

- Relevant Master's degree with an average of at least 60% (the required Master's degree qualification must include a research component that contributed at least 50% to the credits of that degree).
- At least one South African tax related module
- Relevant work experience in a tax environment, acceptable to the Departmental Postgraduate Committee.
- Excellent proficiency in English (written and spoken).

Entry requirements for the PhD Taxation

- Completion of the PhD Preparatory Course presented by the department.
- Accepted Research Proposal by the Departmental Postgraduate Committee.
- The Departmental Postgraduate Committee may set additional admission requirements.



Key dates

31 August 2022	Application closing date for international residents
30 September 2022	Application closing date for South African residents
First week of November 2022	Successful applicants notified and invited to a selection day taking place during the last week of November



How should you apply?

Applications are to be completed online at www.up.ac.za/apply

- 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



Enquiries

Administrative queries

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Table 1: Department of Taxation research focus areas

When a candidate selects a topic for the thesis, the research focus areas of the Department of Taxation should be kept in mind. Only topics that can be allocated to one of the broad research topics will be accepted by the Department's Postgraduate Committee.

Supervisor	Broad research areas	Specific topics	Ideas for research	Research method
Prof Theuns Steyn	Tax burden of individual taxpayers	Imposed tax burden	The construct of a tax Tax fragmentation Tax salience Tax complexity Tax simplification	Systematic literature review Experimental research Web-based survey Delphi Decision trees Thematic analysis Statistical analysis
		Perceived tax burden	Distributive fairness Procedural fairness Fiscal illusion Estimates of tax rates	
	Tax in the future	Future tax professionals	Perceptions of existing tax professionals	
Prof Annet Oguttu	International tax	Transfer pricing Tax avoidance Base erosion and profit shifting matters Taxation of the digital economy Double tax treaty matters	Transfer pricing Tax avoidance Base erosion and profit shifting matters Taxation of the digital economy Double tax treaty matters	Qualitative methodology -desk top literature review of articles, cases, reports, periodicals on the topic
Prof Teresa Pidduck	Tax Avoidance	Tax Avoidance measures	The necessity for a Multinational Anti-Avoidance Law (MAAL) in South Africa	Doctrinal Reform oriented Qualitative Case Study Critical literature review Experimental research Doctrinal and empirical coding
			Measuring Tax Evasion with Lists: A South African Experiment	
		General Anti Avoidance Rule (local and international)	Comparison between the functioning of a GAAR and a MAAL	
			Comparative between SA GAAR and other jurisdictions (UK, India, New Zealand etc)	
			Fairness of the GAAR	
			SA GAAR Measurement against Fernandez and Sadiq framework	
			An Empirical Study of Transaction Types and Judicial Attributes in South Africa	

Dr Mpumi Monageng	Tax Compliance	Behaviour economics	The relationship between nudging and tax compliance	Experimental research
		Voluntary tax compliance	Tax compliance nudge strategies	
		Income tax	Income tax	
Prof Anculien Schoeman	Tax Compliance	VAT Behavioural economics	Factors influencing tax compliance (with a focus on Africa)	Experimental research
		VAT	Implementing a VAT lottery system in South Africa	
		Gamification	The effect of gamification (the tax calculator on e-filing) on tax compliance	
		VAT revenue/ VAT zero-ratings	The effectiveness of VAT zero-rating/ Study into which products to zero-rate	
Prof Hanneke du Preez	Fundamental principles of Taxation	Fairness, equality, equity of tax	Universal basic income	Interactive qualitative analysis Narrative analysis Critical literature review Questionnaires (statistics) Thematic analysis
	History of Taxation	Africa Equity and fairness	Adhering to principles to indicate success/ failure	
	Taxation education	Technology	Virtual reality in training scenarios: Perceptions and experience	
Dr Karen Stark	Tax compliance	Tax compliance costs of individual taxpayers	Tax compliance costs of individual taxpayers	Questionnaires (statistics) Statistical analysis including decision trees (CHAIDs) Thematic analysis Systematic literature review