



University of Pretoria Yearbook 2022

PhD (Taxation) (07267002)

Department Taxation

Minimum duration of study 2 years

Total credits 360

NQF level 10

Programme information

Contact: Department of Taxation 012 420 4983

The PhD with the option in Taxation is a research degree, requiring the completion of supervised as well as independent research resulting in a thesis.

Due to capacity constraints, there is not necessarily an intake of new students every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered.

Admission requirements

1. Relevant master's degree
2. A cumulative weighted average of at least 65% for the master's degree

Examinations and pass requirements

The thesis should be passed in accordance with the stipulations of General Academic Regulations G50 and G54, as well as a compulsory module in Research Methodology.

Research information

The Dean has the right of authorisation regarding matters not provided for in the General Academic Regulations or the Faculty regulations.

Refer to General Academic Regulations G50 and G54.

The research component comprises a thesis and a research article for publication (General Academic Regulation G51). A candidate will work under the guidance of a supervisor to develop a detailed research proposal according to departmental guidelines and regulations. The proposal must be presented to the departmental PhD committee and must be officially approved by all relevant committees before the candidate can commence with his/her research. The candidate will continue his/her research under the guidance of his/her supervisor until the research is completed according to the rules and regulations of the University. An oral defence of the thesis may be required as part of the final examination. Furthermore, a research article based on the candidate's research must be submitted for publication to a recognised accredited journal. The article is a compulsory condition for the degree to be conferred on the candidate. The research component contributes 100% towards the total



requirement for the degree.



Curriculum: Year 1

Minimum credits: 360

Core modules

Research proposal 993 (BEL 993)

Module credits	0.00
NQF Level	10
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Thesis: Taxation 997 (BEL 997)

Module credits	360.00
NQF Level	10
Prerequisites	BEL 993
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year



Curriculum: Final year

Minimum credits: 360

Core modules

Thesis: Taxation 997 (BEL 997)

Module credits	360.00
NQF Level	10
Prerequisites	BEL 993
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.