



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

Department of Economics
African Tax Institute

2018-2019
Master's Programme in Taxation
MPhil: Taxation



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2018 Master's Programme in Taxation: The Curriculum

YEAR 1: SEMESTER 1

Block-Week Session 1: 08 – 26 January 2018

EKN 840: Introduction to the Tax Environment (08-12 January)

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 (15-19 January)

This module discusses tax policy issues (e.g. tax incentives, voluntary compliance) in developed and developing countries, with an emphasis on these issues in an African context. 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 839: Current Issues in Taxation (22-26 January)

This module considers 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.

YEAR 1: SEMESTER 2

Block-Week Session 2: 02 July to 27 July 2018

Examination Week 1 (02-06 July): Exams for the first semester modules take place.

EKN 837: Value-added Taxation (09-13 July)

Globally value-added taxation (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. property) and services (e.g. financial services and insurance) is also dealt with.

EKN 836: Business Taxation (16-20 July)

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.

EKN 838: Sub-national Taxation (23-27 July)

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.

Block-Week Session 3: 05 - 16 November 2018

Examination Week 2 (05-09 November): Exams for the second semester modules take place.

Research Seminar (12-14 November): The primary aim with the research seminar is to provide students with sufficient support by way of topical lectures, research materials and discussion to enable students to finalise their research proposals and to enable them to commence drafting their mini-dissertations (EKN 898).

YEAR 2: SEMESTER 1 AND 2

EBW 801: Research Methodology 801 (No credits)

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

EKN 898: 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 under guidance of an appointed supervisor. Research topics will typically concern international taxation, value-added taxation, or sub-national taxation within an African context.

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 Master's 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 – refer to "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 Master's 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

The fees for postgraduate modules for 2018 must still be finalised, but the *approximate costs* of tuition will be (subject to changes) –

2018:

Students from –

- South Africa: R 24 000
- SADC: R 28 000
- Rest of Africa: R 52 000

2019:

Students from –

- South Africa: R 26 000
- SADC: R 30 000
- Rest of Africa: R 56 000



Please take note that 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 will include lunch and teas on lecture days.

Participants must budget for at least two 3-week visits and one 2-week visit to the University of Pretoria in 2018 (no formal visits are required for 2019). Travel, accommodation and subsistence costs are unlikely to exceed R220 000 for 2018 and 2019.

For students from *outside* SADC the total costs (i.e. tuition fees, travel, accommodation and subsistence) for 2018 and 2019 collectively should not exceed R 350 000.

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 three block-week sessions in 2017. 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) on or before **19 June 2017**. For further detail, 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 Master's Programme in Taxation
- A **two-page research report** (1.5 line spacing, 12 pt. font) which should be a literature review of "Factors influencing tax compliance in African countries". The report should be properly referenced in accordance with the Harvard referencing style, refer: <http://www.library.up.ac.za/learning/docs/assign.pdf> (Chapter 5).
- 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), and
- SAQA certification of non-South African degrees (if available)

Please note that incomplete applications will not be considered. You will be notified by **07 July 2017** 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 2017** and for prospective **South African students** by **30 September 2017**.



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: 2002-2017

Prof Brian Arnold
Goodmans LLP
Canada

Prof Hugh Ault
Boston College
United States

Prof Bernard Bekink
University of Pretoria
South Africa

Prof Roy Bahl^{*}
Georgia State University
United States

Dr Tomas Balco
Ministry of Finance
Slovakia

Prof Richard Bird
University of Toronto
Canada

Prof Christo Botha
University of Pretoria
South Africa

Prof Neil Brooks
Osgoode Hall Law School
Canada

Prof Estian Calitz
University of Stellenbosch
South Africa

Dr Selcuk Caner
International Monetary Fund
Turkey

Mr David Child
Independent Consultant
United Kingdom

Prof Sijbren Cnossen^{*}
University of Maastricht
The Netherlands

Prof Odd-Helge Fjeldstad^{*}
Chr Michelsen Institute
Norway

Prof Riël Franzsen
African Tax Institute
South Africa

Ms Carika Fritz
University of Pretoria
South Africa

Prof Pierre-Pascal Gendron
Humber School of Business
Canada

Mr Christophe Grandcolas
Consultant
France

Mr Martin Grote
International Monetary Fund
Namibia

Dr Alain Joustin
University of Liege
Belgium

Dr Stephen Karingi
KIPPRA
Kenya

Prof Roy Kelly
Duke University
United States

Dr Jacques Kibambe
University of Pretoria
South Africa

Prof Harry Kitchen
Trent University
Canada

Prof Rick Krever
Monash University
Australia

Dr Benjamin Kujinga
University of Pretoria
Zimbabwe

Dr Thabo Legwaila
Citi Bank
South Africa

Mr Andrew Masters
International Monetary Fund
South Africa

Mr IV Mazorodze
South African Revenue Service
South Africa

Prof William McCluskey^{*}
African Tax Institute
Northern Ireland

Dr Charles McPherson
Consultant
Scotland, United Kingdom

Prof John Mikesell
Indiana University
United States

Prof Rebecca Millar
University of Sydney
Australia

Dr Nara Monkam
African Tax Administration Forum
South Africa

Ms Lindelwa Ngwenya
African Tax Institute
South Africa

Dr Esman Nyamongo
National Bank
Kenya

Prof Annet Oguttu
University of South Africa
South Africa

Prof Lynette Olivier
University of Johannesburg
South Africa

Prof Jay Rosengard
Harvard University
United States

Dr Jacques Sasseville
OECD
France

Prof Alan Schenk
Wayne State University
United States

Prof Niek Schoeman
University of Pretoria
South Africa

Mr Frederik Scholtz
University of Pretoria
South Africa

Dr Moses Sichei
Reserve Bank
Kenya

Mr David Solomon
Consultant
South Africa/UK

Dr Emil Sunley
Consultant (formerly IMF)
United States

Mr Victor Thuronyi
International Monetary Fund
United States

Mr Ron van der Merwe
South African Revenue Service
South Africa

Prof Jan van Heerden
University of Pretoria
South Africa

Dr Marius van Oordt
African Tax Institute
South Africa

Prof François Vaillancourt
University of Montreal
Canada

Dr Christophe Waerzeggers
International Monetary Fund
The Netherlands

Prof Sally Wallace^{*}
Georgia State University
United States

Prof Eric Zolt
University California LA
United States

* Extraordinary Professor, ATI

2018-2019 ATI MASTER'S PROGRAMME IN TAXATION

PROVISIONAL APPLICATION FORM (PLEASE SUBMIT NO LATER THAN 19 June 2017)

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	
Master's Programme in Taxation (MPhil: Taxation)	2018-2019	

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 detail please contact us at: Tel: + 27 12 420 4553 Fax: +27 12 420 4508 E-mail: ati@up.ac.za 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 **07 July 2017** at the latest whether the ATI will support your formal application to register for the MPhil: Taxation at the University of Pretoria.