



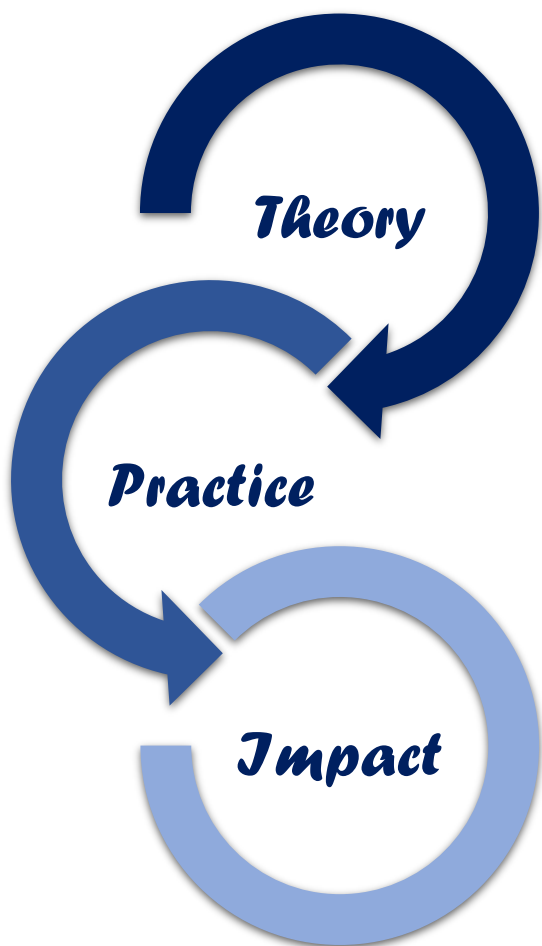
UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

Faculty of Economic and
Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tša Ekonomi le Taolo

2024-2025 MPhil: Taxation

AFRICAN TAX
INSTITUTE



Theory, practice, and impact; these are the maxims of the MPhil in Taxation. As a student, you will gain an understanding of the theory underlying tax policies, the implementation and administration of taxes, and the economic and social impact of taxation, all within an African context. This knowledge gives you a voice and the agency to improve tax policy and administration to better the lives of citizens in your country.

The African Tax Institute (ATI) is known for tuition using world-leading experts with extensive experience in African countries. The result is a programme unlike any other on the African continent.



"My studies at UP will enhance revenue collection for my government and the people of Tanzania. To be true, my taxation knowledge from UP has contributed to my new post as from the 1st of January 2016. I was appointed to be the Station Manager at Tunduma/Nakonde Border Post between Tanzania and Zambia. So, you can see how important this programme is."

Cosmas Magore - Tanzania

"I just got promoted to Deputy Commissioner of Domestic Taxes responsible for Tax Audits from my previous position of Manager Technical in Domestic Taxes Division. This is because of the MPhil: Taxation degree obtained from ATI."

Steve Elisa - Malawi

The Curriculum

The MPhil: Taxation programme is a two-year degree. The degree follows a hybrid approach that combines in-person and online learning. In your first year of study, you complete six modules of which four are compulsory and two are chosen from a set of electives. Three of the compulsory modules are presented in a block-session in February and you will have to travel to the University of Pretoria to attend lectures. The remaining compulsory module and electives are made available online in June and you complete these modules online. In the second year, you conduct tax policy research and the research seminar, meetings with supervisors and other learning are online. Thus, you only travel to the University of Pretoria once to complete the degree. Let us look at the programme in further detail.

Year 1, Session 1: 05 – 24 February 2024

On Monday, 05 February, the first of three compulsory modules in this session starts. These three modules are presented in-person at the University. The modules are:

EKN 840: Introduction to the Tax Environment (05-10 Feb)

In this module, you learn how the tax system and different tax instruments impact the mobilisation of resources, economic stability and growth, and the distribution of income and wealth. We also consider how the tax system fits into the larger legal system and how to draft and interpret tax legislation. Other interesting questions we address include: Why do people evade taxes? How can governments increase tax compliance? And how can we incorporate economic theory into the study of tax law?

EKN 835: Comparative Tax Policy and Administration (12-17 Feb)

In this module, we discuss tax policy in developed and developing countries, with an emphasis on African countries. You learn how country-specific circumstances impact tax policy and the performance of tax systems. We also review the essential elements to administer a modern tax system.

EKN 836: Principles of Income Taxation (19-24 Feb)

Having dealt with the broader context of taxation in the previous two modules, you start learning about the theory, practice, and impact of specific taxes. In this module, the focus is on income taxation, specifically taxing the income of small, medium and large businesses in an African context. We also discuss the personal income tax. The income tax is essential to ensure progressivity in the tax system and you learn how it can be implemented and administered.

The Curriculum

Year 1, Session 2: Jun – Nov 2024

The remaining modules required to complete the first year of the degree will be made available online in June 2024. You complete these modules at your own pace, taking into account the assessments that have specific submission dates. The fourth compulsory module and elective modules of which you are required to complete **two** are:

EKN 837: Value-added Taxation (compulsory, online)

The value-added tax (VAT) is the largest contributor of tax revenues in African countries. In this module, you learn the theory, practice, and impact of this tax. We also consider economic, legal, administrative, and inter-jurisdictional aspects of this tax. We address interesting questions such as: Why is it difficult to tax financial services under a VAT? How do you know and calculate if a country's VAT is well-designed? And why do countries prefer the VAT to other consumption taxes when these other taxes appear easier to administer?

EKN 838: Sub-national Taxation (elective, online)

There are strong arguments to give lower levels of government taxing rights. In this module we discuss the four pillars of fiscal decentralisation, namely expenditure assignment, revenue assignment, intergovernmental fiscal transfers and borrowing. We also consider how best to design, implement and administer taxes, especially property taxes, to provide revenues to sub-national governments on a continent that is rapidly urbanising.

EKN 841: International Taxation (elective, online)

Large multinational companies with complex company structures make it difficult for countries to tax them. In this module, you learn the principles underlying international taxation and tax treaties. Applying these principles in practice is challenging. We, therefore, also consider alternative regimes to taxing businesses that operate in more than one jurisdiction. An interesting question is: If these alternative regimes exist, why have they not been adopted by any country?

EKN 842: Tax and Development (elective, online)

Levying taxes is one of the most important functions governments perform; getting it right makes all the difference. In this module, you learn how the principles, theories and tools of tax policy apply to low-income countries. The emphasis will be on the role of taxation in state-building, governance and economic development, as well as the poor-country constraints on revenue mobilisation and related policy challenges. We will ask questions like: How can adequate revenue be raised in fragile economies without killing the goose that lays the golden eggs?

EKN 843: Excise Taxation and Import Duties (elective, online)

Smaller taxes such as excise taxes and import duties continue to play an important role in the revenue mobilization efforts of African countries. In this module, you learn the principles and theories underlying excise taxes and import duties and how they are applied in practice. We consider the extent that these taxes should be applied in a globalised world. We also consider how they should be designed to allow countries to economically compete with neighbouring and other countries. We will ask interesting questions such as is an excise tax on cigarettes theoretically warranted?

EKN 844: Natural resource taxation (elective, online)

Natural resources is an important revenue base for taxation in developing countries while offering significant growth and employment opportunities. In this module, you learn how a tax regime for natural resources that benefits investors, governments and citizens should be designed. We will consider interesting questions such as what role should special resource taxes play and how they should be designed? Further, what unique challenges arise in terms of the income tax and value-added tax in relation to natural resources and how can we address these challenges?

Year 2

You will conduct research (EKN 898) in the second year. In January of your second year of study there is an online research seminar to teach you the essentials of tax policy research. You also have online meetings with your supervisor(s). Your mini-dissertation will count 50% towards your degree and be conducted on one of the topics presented in the first year of the degree.

Can You Apply?

The minimum requirements to be admitted into the MPhil: Taxation programme is a degree or post-graduate diploma in Accounting, Economics, Law, Public Administration, or a closely related degree on a national qualifications framework (NQF) level 8. We do not accept applicants with a three-year degree and a post-graduate diploma on an NQF level 7. In addition, it is recommended that applicants are proficient in English (the language of instruction) and skilled in using a computer and the internet.

If your degree is not from a South African institution or does not have an NQF level attached to the degree, you will be required to have it evaluated by the South African Qualifications Authority. **We cannot allow you into the programme without this evaluation.** For more information and to apply for evaluation please visit <https://www.saqa.org.za/>.

How to Apply?

The final page of this document is the application form. To apply, complete this form and **send it to the ATI** at the following email address: ati@up.ac.za. If you have trouble in applying, you are welcome to contact us at ati@up.ac.za. **Please do not apply through the Universities application system.** Doing so will result in us not receiving our application in time to be considered for the programme.

Besides the application form, we will need the following for your application to be considered:

- NQF evaluation of your highest degree or diploma if not obtained from a South African university.
- A typed cover letter. In this letter, tell us more about yourself; your journey to where you are today. Also, indicate your educational background, your work experience, and tell us why you want to enrol for the programme. Your letter should be at least one page, but not exceed two pages.
- Certified copies of all your degree or diploma certificates.
- An academic transcript listing all modules or courses you have completed, together with the marks obtained.
- A copy of the photo page of your passport.
- If you have recently completed an English proficiency test, please attach the results.

The deadline for application is **15 July 2023**. You will be notified by **30 July 2023** whether we support your application. If we support your application, you will be required to formally apply to the University administration. The details of this application will be provided together with the notification that we support your application.

How Much Does It Cost?

The costs of completing the programme relate to tuition and travel, accommodation and other related costs for you to be at the University during the lectures in Year 1 of the programme (if applicable). The tuition costs include lunch and snacks during tea breaks. The approximate tuition fees (these are subject to change) are:

2024 (Year 1)

The tuition fees for South African students is estimated at R36 000. There are additional administrative charges for students from other countries. If you are from a SADC country, tuition fees are estimated at R42 000. If you are from a country outside SADC, tuition fees are estimated at R75 000.

2024 (Year 2)

Your tuition fees for the second year of the programme will be approximately the same as for the first year. However, tuition fees are adjusted upwards by 6-7% annually, so this upward adjustment needs to be taken into account. The same applies if you do not complete the programme in two years. A maximum of three years is allowed.

Funding

The ATI cannot provide or facilitate funding for you to take part in the programme. Often, students' employers will fund their studies. In addition, you can apply for funding from donor agencies, such as the Department for International Development (DFID) or the US Agency for International Development (USAID) or the United Nations Development Programme (UNDP).

Visas

You only require a visitor's visa to attend the lectures on campus in the first year of the programme. You will **not** require a student visa or South African health insurance.

“What counts in life is not the mere fact that we have lived.
It is what difference we have made to the lives of others that
will determine the significance of the life we lead.”
Nelson Mandela

We look forward to welcome you at the ATI



Provisional Application Form (Due Date: 15 July 2023)

Kindly complete this form and return by e-mail to ati@up.ac.za

I am interested to register for:

Mark with an "X"

Programme Name	Dates	
Master's Programme In Taxation (MPhil: Taxation)	2023-2024	

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 (if applicable)

Name:		Tel:
Fax:	Email:	
Postal Address:		

NOTE 1: Please submit all the requested documentation with this application form. You will be notified by **30 July 2023** whether the ATI will support your formal application to register for the MPhil: Taxation at the University of Pretoria.

For further detail please contact us at:

Tel: + 27 12 420 4553

E-mail: ati@up.ac.za

<http://www.ati.up.ac.za>