



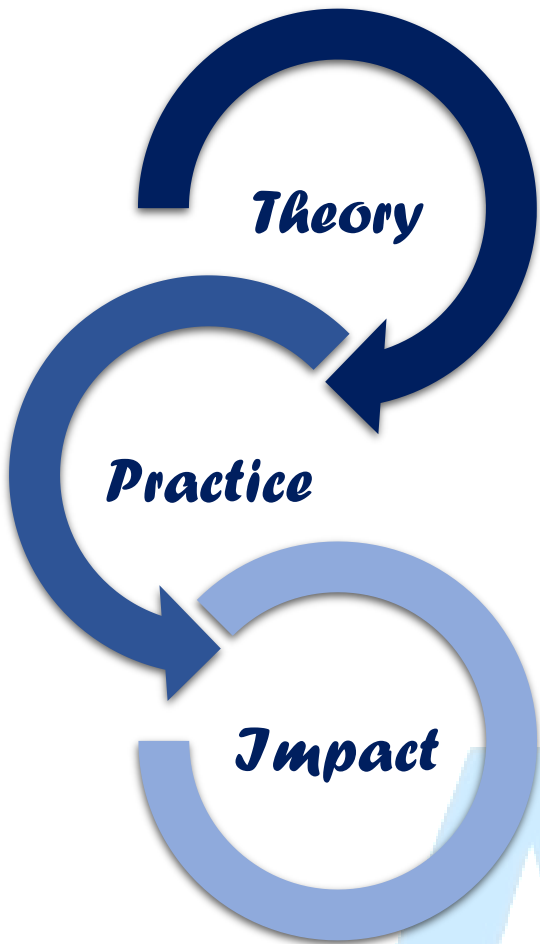
Faculty of Economic and
Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tša Ekonomi le Taolo



2025-2026
MPhil: Taxation
(Course code: 07255142)

AFRICAN TAX
INSTITUTE



As a student in the MPhil Taxation programme, 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 will equip you with the skills required to improve tax policy and administration in your country.

The African Tax Institute (ATI) is renowned for its tuition using world-leading experts with extensive experience in African countries. The result is a high-quality, one-of-a-kind programme uniquely suited to the African context.



"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."

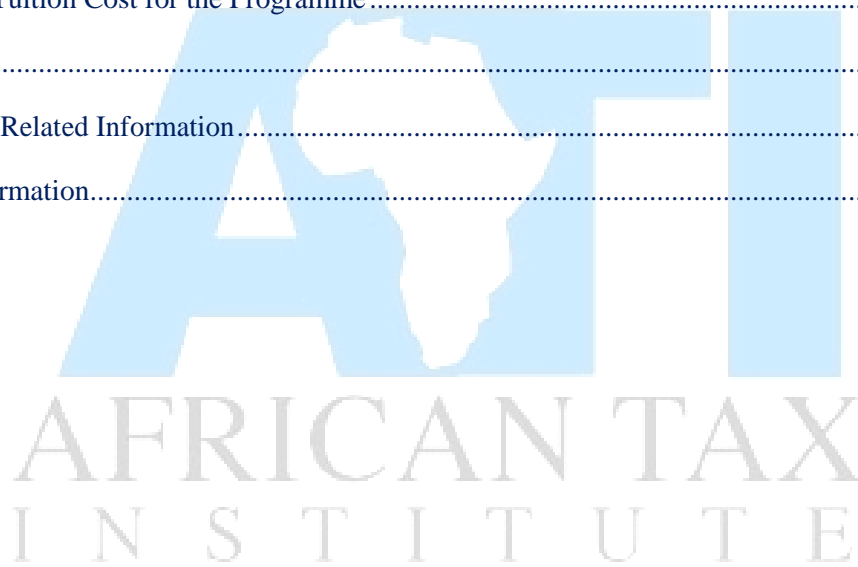
Cosmas Magore - Tanzania

"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

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1. The Curriculum

The MPhil: Taxation programme is a two-year degree. The degree uses a hybrid model of tuition, combining in-person and online learning. In the first year of study, candidates complete six taught modules, four of which are compulsory, and two that candidates choose from a set of electives. Three of the compulsory modules are presented in a three-week block-session in February of every year. Candidates have to attend these three weeks of lectures on campus at the University of Pretoria. This is the only occasion on which candidates need to be present on campus. Assessments for these modules are completed online by the end of June. The fourth compulsory module and two electives are completed online from July to November during your first year in the programme.

In the second year, candidates complete an online research seminar followed by a research dissertation in tax policy. Meetings with supervisors and all aspects of tuition take place online during this year, requiring no presence on campus.

Below is more information about the programme content.

Year 1, Session 1: 3 – 21 February 2025

On Monday, 3 February 2025, 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 (3-7 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 why is economic analysis of taxation an essential aspect of tax policy?

EKN 835: Comparative Tax Policy and Administration (10-14 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 (17-21 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.

Year 1, Session 2: Jun – Nov 2025

The remaining modules required to complete the first year of the degree will be made available online in June 2025. 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)

Levyng taxes is essential for economic development for many reasons. First, taxes pay for public goods and services. But more importantly, taxes are in theory linked with state capacity, more representative governance and accountable use of public resources. These positive outcomes are not automatic; it requires deliberate strategies and often do not materialise in African contexts. In this module, you learn how tax policy may be used as a positive, development-driving instrument as opposed to a coerced tool of extraction with little social benefit. 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

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 are 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

This year comprises research in tax policy (EKN 898). The year commences with an online research seminar involving 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 relate to the topics presented in the first year of the degree.

2. 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 qualification 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, proficiency in English (the language of instruction) and computer skills are required.

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 (SAQA). Please note that SAQA endorsement for these applicants is a prerequisite to be permitted into the programme. For more information and to apply for SAQA evaluation please visit <https://www.saqa.org.za/>.

3. How to Apply?

3.1 Online Application Procedure

All applications are done online through the University online application system. Please visit <https://www.up.ac.za/online-application>.

3.2 Online Application Instructions

For further instructions for online application, please visit: <https://www.up.ac.za/online-application/article/2445192/online-application-instructions>.

3.3 Masters' Programme Description/Code for Online Application

During your application process you will be required to select study choices (or courses) you intend to apply for. Our master's programme description and code is: MPhil Taxation (Coursework) (07255142).

3.4 Documents Required for Online Application

In addition to documents may be required by the University of Pretoria, we will need the following for your application to be uploaded on the system:

- **SAQA Evaluation of Qualifications**

An NQF evaluation of 8 of your highest degree or diploma is required for the programme. If your degree or diploma was not obtained from a South African university, you will need a SAQA evaluation and certification prior to admission to the programme. It is advisable to apply for the SAQA evaluation of your qualifications before you commence with the UP application, as SAQA evaluation is a lengthy process. (Please take note that SAQA charges a qualification evaluation fee. For 2023, the fee was R2 120).

If you would like to proceed with your online UP application while awaiting the SAQA certification, upload the receipt obtained from SAQA showing your SAQA submission number and proof of payment for the SAQA service.

- **Cover letter**

A typed cover letter must be included. In this letter, kindly tell us about your personal and 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**

Certified copies of all your degree or diploma certificates.

- **Academic transcript**

An academic transcript listing all modules or courses you have completed, together with the marks that you obtained.

- **Identity document**

A copy of the photo page of your South African identity document or your passport.

- **English proficiency test**

If you have recently completed an English proficiency test, please attach the results.

3.5 Opening and Closing Dates for Online Application

Applications for studies at the University of Pretoria in 2025 open on **1 April 2024**. The deadline *only for this programme* for all applications (SA and non-SA) applicants is **30 September 2024**. You will receive your application outcome on or before **30 October 2024**.

3.6 Online Application Fee

A standard fee of R300 (approximately 15 US Dollars) applies to all applications at the University of Pretoria. Please see <https://www.up.ac.za/online-application/article/2746913/application-fee>.

4. How Much Does It Cost?

The costs of completing the programme consist of the UP tuition fee, travel and accommodation cost for the three-week campus attendance during Year 1 of the programme. Included in the tuition costs are lunches and refreshments on lecture days.

The estimated tuition fees (kindly confirm as these are subject to change) are:

4.1 Estimated Tuition Cost for the Programme

2025 (Year 1)

The tuition fee 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, the tuition fee is estimated at R75 000.

2026 (Year 2)

Your tuition fee 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 fee applies for a subsequent year if you do not complete the programme in two years. **A maximum of three years is allowed.**

4.2 Funding

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

4.3 Visas and Related Information

Generally, for students entering South Africa for a period of up to 90 days, visitors' visas must be applied for at a South African embassy, mission, or consulate in your country of origin.

However, students from countries that are exempt from the South African visa requirement, who plan to spend fewer than 90 days in South Africa, are NOT required to apply for a visa. In such cases, you can use your border days. Students from countries that are not exempted from visa requirements will only require a **visitor's visa** to attend the three weeks of lectures on campus in the first year of the programme. You will **not** require a student visa or South African medical aid cover.

For more on the list of exempt countries, please visit <https://www.dha.gov.za/index.php/immigration-services/exempt-countries>.

5. Contact Information

For any additional informational or enquiries, please contact:

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