



Make today matter



Faculty of Economic and Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense ka Ekonomi le Taolo

**2025-2027**  
**PhD in Tax Policy**  
**(Course code: 07267012)**

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# 1 The Curriculum

The PhD Programme in Tax Policy is offered over a minimum three-year period and comprises the following –

- A doctoral thesis, and
- A research article submitted for publication.

**The ATI is interested to receive research proposals (3,000 to 5,000 words) on specialised topics, especially in (but not limited to) the following focus areas:**

- **Indirect Taxation (e.g. Value-added Taxation, Customs and Excise Taxation)**
- **International Taxation**
- **Land and Property Taxation**
- **Land-based Financing**
- **Municipal Finance and Fiscal Decentralization**
- **Tax and Development**
- **Tax Compliance**
- **Tax Governance and Administration**

Apart from meeting all of the other requirements stated below, admission into the programme will depend on availability of suitable supervisors.

## Year 1: 2025

A candidate admitted by the ATI in respect of 2025:

- Must attend the annual ATI PhD Research Colloquium in February 2025 to defend the draft research proposal – even if the colloquium takes place virtually.

A student admitted for the PhD in Tax Policy will:

- Register for Research Proposal 996 (EKN 996), Thesis: Tax Policy 997 (EKN 997) and Comparative Tax Policy & Administration 835 (EKN 835) (see [www.ati.up.ac.za](http://www.ati.up.ac.za) and go to “Postgraduate Programmes”), attend the EKN 835 sessions and successfully complete this module.
- Submit a final Research Proposal (EKN 996) approved by his/her supervisor(s) by 25 June 2025 for review by the Research Ethics Committee of the Economics & Management Sciences Faculty. The proposal must be officially approved by this committee before the candidate will be allowed to commence with his/her research.
- Student signs the memorandum of understanding (MoU) with respective supervisor(s).
- Student submits the first progress report by 30 July 2025.
- Student submits the second progress report by 30 November 2025.

Note: A student who does not complete EKN 835 and EKN 996 in 2025 may be disallowed to re-register in 2025

## Year 2: 2023

A PhD: Tax Policy student who has progressed satisfactorily, must:

- Re-register as a student for 2026, i.e. register for EKN 997.
- Attend the annual ATI PhD Research Colloquium in February 2026 to report on his/her research progress.
- Student submits the first progress report by 30 July 2026.
- Student submits the second progress report by 30 November 2026.

## Year 3: 2027

A PhD: Tax Policy student who has progressed satisfactorily, must:

- Re-register as a student for 2027, i.e. register for EKN 997.
- Attend the annual ATI PhD Research Colloquium in February 2027 to report on his/her research progress.
- Submit a draft of his/her complete thesis by 30 June 2027 for review by the supervisor(s).
- Student submits the first progress report by 30 July 2026.
- Submit a final thesis as approved by the supervisor(s) for examination on or before 1 October 2027.
- Submit a draft research article as approved by the supervisor(s) to a journal approved by the supervisor(s) by 31 October 2027.
- Student submits the second progress report by 30 November 2027.

## Research Article

Before students will be allowed to graduate, at least one research article must be submitted for publication in a peer-reviewed academic journal. Students and their supervisors must agree on an appropriate journal *before* an article is submitted.

Note: Under no circumstances may a student submit an article to any journal without the supervisor's written approval.

## 2 Can You Apply?

Prospective candidates should already have obtained an **MPhil: Taxation, or a master's degree in Economics or Law**. Note that an MBA degree or postgraduate diploma will not suffice.

Candidates must submit personal résumés (containing information regarding their educational background and qualifications, their level of applicable government work-related experience as well as compliance with all the other requirements for the PhD Tax Policy as stated) with their applications.

Although applications from prospective students in the private sector will be considered, preference will be given to applicants in academia and from the public sector. This PhD Programme was designed to benefit and enhance the analytical and research skills of mid-level and senior level officials from national and sub-national government departments or entities from primarily African countries.

## 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 PhD 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 PhD programme description and code is: PhD Tax Policy (**07267012**).

### 3.4 Documents Required for Online Application

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

- **SAQA Qualification Evaluation**

An NQF evaluation of 9 of relevant master's degree is required for the programme. If your master's degree was not obtained from a South African university, you will need a South African Qualifications Authority (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. (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.

- **Curriculum vitae (CV)**

A comprehensive CV must be included outlining all relevant work experience, contact details.

- **Recommendation letters**

**Two** letters of recommendation must be attached

- **Cover letter**

A typed cover letter (maximum 500 words) 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 ATI's PhD in Tax Policy programme.

- **Certified Copies of degree certificates**

Certified copies of all undergraduate and postgraduate degree qualifications.

- **Academic transcript**

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

- **Draft Research Proposal**

Candidate must also include a draft research proposal (between 3,000 and 5,000 words) in the application.

- **Identity document**

A copy of the photo page of your South African identity document or current valid passport for non-South Africans.

- **English proficiency test**

Results of a recent TOEFL or IELTS language proficiency test must also be included.

- **Sponsor contact details**

Please include all contact details of your sponsor (where your tuition and non-tuition expenses will be paid for by your employer or another third party) or details of your financial position if you are not sponsored by a third party.

### 3.5 Opening and Closing Dates for Online Application

Applications for studies at the University of Pretoria in 2025 open on **1 April 2024**. Closing date for **both** South Africans and non-South Africans candidate is **30 September 2024**.

Successful candidates will be informed by **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?

Please note that the suggested fees stated below are approximations of tuition costs and do not include the costs pertaining to travel, accommodation and subsistence, health and travel insurance, visas, language proficiency tests, etc. Successful applicants must budget for at least one annual visit of one week to the University of Pretoria for the duration of their doctoral studies.



## Estimated Registration and Tuition-related Fees in SA Rand (ZAR)

Designated country (or region)	2025	2026	2027
South Africa	27 000	30 000	32 000
SADC Countries and non-SADC	32 000	34 000	37 000
Outside SADC	32 000	34 000	37 000

**Note:** Non-South African students pay an international levy (R 4 040 in 2024).

### 4.1 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).

### 4.2 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 PhD Research Colloquia. 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 Language of instruction

Research Colloquiums, compulsory modules (where relevant) and all other communication will be in English only.

Note that all applicants will be expected to pass a language proficiency test. Registration (and thus admittance to the PhD Programme) is dependent on providing proof of passing the TOEFL ([www.toefl.org](http://www.toefl.org)) or other acceptable English language proficiency test.

## 6 Accommodation in Hatfield, Pretoria

Please note that it is your responsibility to arrange for accommodation whilst you visit during the ATI PhD Research Colloquia or at any other time. At your cost, you may book the University of Pretoria's post-graduate guest accommodation. For more information please visit; <https://www.up.ac.za/media/shared/359/2023/tuksres-guest-accommodation-2023.zp235964.pdf>

## 7 Contact Information

For any additional informational or enquiries, please contact:

The Programme Manager  
ATI

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## DEVELOPING TAX CAPACITY IN AFRICA

### MPhil: Taxation

Become an expert in the

- design of tax policy
- implementation and administration of taxes
- economic and social impact of taxation, all within an African context.

**Duration:** Two years

**Hybrid Learning**

### PhD: Tax Policy

Designed for policymakers to develop specialised skills in research and tax policy

**Duration:** Minimum three years

*Faculty of Economic and Management Sciences*

“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

### Apply Today

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 <https://www.up.ac.za/african-tax-institute>

 <https://www.linkedin.com/company/african-tax-institute/>