



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

African Tax Institute

Department of Economics



2026-2028
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:

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

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

Year 1: 2026

A student admitted for the ATI PhD in Tax Policy in respect of 2026 will be expected to:

- Register for Research Proposal 996 (EKN 996) and the Thesis: Tax Policy 997 (EKN 997) (see www.ati.up.ac.za and go to “Postgraduate Programmes”).
- Attend the Comparative Tax Policy & Administration (EKN 835) module sessions in February 2026.
- Submit a final Research Proposal (EKN996) approved by his/her supervisor(s) by 25 June 2026 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.
- Sign the memorandum of understanding (MoU) with respective supervisor(s).
- Submit the first annual progress report for the Thesis: Tax Policy (EKN 997) by 30 July 2026.
- Submits the second annual progress report for the Thesis: Tax Policy (EKN 997) by 30 November 2026.

Note: A student who does not complete EKN 835 in 2026 may not be allowed to re-register in 2027

Year 2: 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 the first annual progress report for the Thesis: Tax Policy (EKN 997) by 30 July 2027.
- Submit the second annual progress report for the Thesis: Tax Policy (EKN 997) by 30 November 2027.

Year 3: 2028

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

- Re-register as a student for 2028, i.e. register for EKN 997.
- Attend the annual ATI PhD Research Colloquium in February 2028 to report on his/her research progress.
- Submit a draft of his/her complete thesis by 30 June 2028 for review by the supervisor(s).
- Submit a final thesis as approved by the supervisor(s) for examination on or before 1 October 2028.
- Submit a draft research article as approved by the supervisor(s) to a journal approved by the supervisor(s) by 31 October 2028.

2. Can You Apply?

Successful 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 documents 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 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 2025, the fee is approximately R2 145).

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)**

Comprehensive cv must be included outlining all relevant work experience, contact details and **two** letters of recommendation.

- **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 Copy**

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 (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 2026 open on 1 April 2025.

The application deadline for non-South African applicants is **31 August 2025**.

The application deadline for South African applicants is **30 September 2025**.

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>.

3.7 Application Review Process

All applications to the ATI PhD in Tax Policy, will first be reviewed by a “panel of reviewers” to ensure compliance with the above requirements and to determine if the ATI has capacity to supervise their topics.

- Applicants who have successfully passed through the review process will be informed of their “provisional acceptance” on or before **30 October 2025**.
- “Provisionally accepted” applicants must attend the annual ATI PhD Research Colloquium in February 2026 to **defend their draft research proposal** - even if the colloquium takes place virtually.
- “Provisionally accepted” non-South African applicants who upon application upload a SAQA receipt as proof of submission of their qualifications to SAQA for evaluation; must submit a SAQA certificate for them to be permitted to defend their draft research proposal as ATI PhD Research Colloquium in February 2026, as submission of a SAQA certificate is required prior to admission to the programme.
- It is only after the “panel of reviewers” approves that a “provisionally accepted” applicant has successfully defended their research proposal, that the applicants will be admitted to the program and permitted to register for the same. “Provisionally accepted” applicants will be informed of the outcome of the defence of research proposals by end of February 2026. Thereupon, they can register for the programme. The registration for the PhD in Tax Policy closes on 31 March 2026.

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) – subject to annual increases

- A registration fee of approximately R12500 has to be paid up front prior to registration (which **is deductible** from the tuition fees).
- In addition to the registration fee, non-South African applicants have to pay an international levy of approximately R 4 040 (subject to annual increases) (which is **not deductible** from the tuition fees).
- The following are the approximate tuition fees.

Designated country (or region)	2026	2027	2028
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

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

Students from countries that are not exempted from visa requirements will have to apply for **visitor's visa** to attend the three weeks of lectures on campus in the first year of the programme. For the three weeks lectures you do **not** require a student visa or South African medical aid cover.

5. Language of instruction

Research seminars, 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) 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 additional cost, the University of Pretoria provide only 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. 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.

8. Contact Information

For any additional informational or enquiries, please contact:

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