



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

2019-2021

PhD Programme in Tax Policy

PhD: Tax Policy



© Copyright reserved

2019-2021 PhD Programme in Tax Policy

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

- A research proposal,
- A doctoral thesis, and
- Three research articles submitted for publication.

The ATI is interested to receive draft research proposals in specialised Public Finance topics, especially in (but not limited to) the following areas:

- **Fiscal Decentralization and Sub-national Taxation**
- **Land and Property Taxation**
- **Indirect Taxation (especially Value-added Taxation and Excise Taxation)**

If a prospective student wants to research a topic other than in one of the above research areas, a comprehensive draft research proposal must be submitted. Apart from meeting all of the other requirements stated below, admission into the programme will depend on availability of suitable guidance and supervision.

Year 1: 2019

- EKN 996: Research Proposal 996
- Before registration for the PhD degree, a candidate must submit and present a research proposal. The research proposal must be presented to the relevant departmental PhD committee and must be officially approved before the candidate can commence with his/her research.
- Attend a block-week session at the University of Pretoria from 16- 25 January 2019
 - Attend the 2019 PhD Research Colloquium from 16-18 January 2019 and defend the draft research proposal
 - Register for and attend the MPhil: Taxation module EKN 835 (Comparative Tax Policy & Administration) from 21-25 January 2019 (see www.ati.up.ac.za and go to “Postgraduate Programmes”)
- Submit a final research proposal on 3 June 2019 for consideration and approval by the Postgraduate Committee of the Faculty of Economic & Management Sciences
- Successfully complete the semester module EKN 835
- Submit a first progress report for 2019 by 30 November 2019

Year 2: 2020

- EKN 997 Thesis: Tax policy 997
- Attend the 2020 PhD Research Colloquium in January 2020 to report on research progress
- Submit first progress report for 2020 by 1 July 2020
- Submit second progress report for 2020 by 30 November 2020

Year 3: 2021

- EKN 997 Thesis: Tax policy 997
- Attend the 2021 PhD Research Colloquium in January 2021 to report on research progress
- Submit draft thesis by 31 July 2021
- Submit thesis for examination on or before 15 October 2021
- Defend thesis before 15 January 2022

Research articles

Before a student will be allowed to defend a thesis, at least one research article should be accepted for publication. This article, and any further articles, must be submitted to a peer-reviewed academic journal. Students and their supervisors should agree on the selected journals and when the article should be submitted. During the course of a student's registration at the University of Pretoria no article may be submitted for publication without the written consent of the supervisor.

Who should apply?

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.

Admission Requirements

Successful candidates must have a MPhil: Taxation (from the University of Pretoria) or a master's degree in Economics or Law.

Candidates must submit personal resumes (containing information regarding their educational background, their level of applicable government experience and compliance with the Programme requirements as stated) with their application forms – refer to "How to apply" below.

Language of Instruction

Seminars and 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 a proof of passing the TOEFL (www.toefl.org) or another acceptable English language proficiency test.

Approximate Fees and Costs of Travel and Accommodation

Please note that the following fees do not include costs pertaining to travel and accommodation, health insurance, visas, or the costs pertaining to an acceptable language proficiency test. Participants must budget for at least a 1 to 2-week annual visit to the University of Pretoria in 2019, 2020 and 2021. The fees for postgraduate modules for 2019 must still be finalised, but the *approximate costs* of tuition will be (subject to changes) –

2019:

Students from –	
South Africa:	R 26 000
SADC:	R 30 000
Rest of Africa:	R 56 000

Travel, accommodation and subsistence costs are unlikely to exceed **R85 000** for **2019**.

For students from **outside South Africa** the total costs (i.e. tuition fees, travel, accommodation and subsistence) for **2019, 2020 and 2021 collectively**, should not exceed **R 280 000**.

2020:

Students from –	
South Africa:	R 28 000
SADC:	R 32 000
Rest of Africa:	R 60 000

2021:

Students from –	
South Africa:	R 30 000
SADC:	R 34 000
Rest of Africa:	R 65 000

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 1 to 2 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.

Accommodation during Block-Week Sessions

Please note that it is your responsibility to arrange for accommodation whilst you visit the University of Pretoria during the block-week sessions. 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 attached provisional ATI application form and return it to the ATI by email (ati@up.ac.za) or fax (+27 12 420 4508) on or before **18 June 2018**. Please **do not send your application or copy** the ATI Director or any other academic staff member of the ATI in your application.

Also include the following as part of your application:

- A covering letter (300 words) stating why you want to enrol for the PhD Programme in Tax Policy
- Certified copies of all degree certificates as well as a complete and comprehensive academic record
- A draft research proposal (2,000 to 3,000 words)
- A comprehensive curriculum vitae (CV) which includes your contact details
- A certified copy of the photo page of your ID (South Africans) or passport (international students)
- Two letters of recommendation
- Contact details of your sponsor or details of your financial position if you are not sponsored by your employer or a third party
- Results of a recent TOEFL or IELTS language proficiency test, and
- SAQA certification of non-South African degrees (if available).

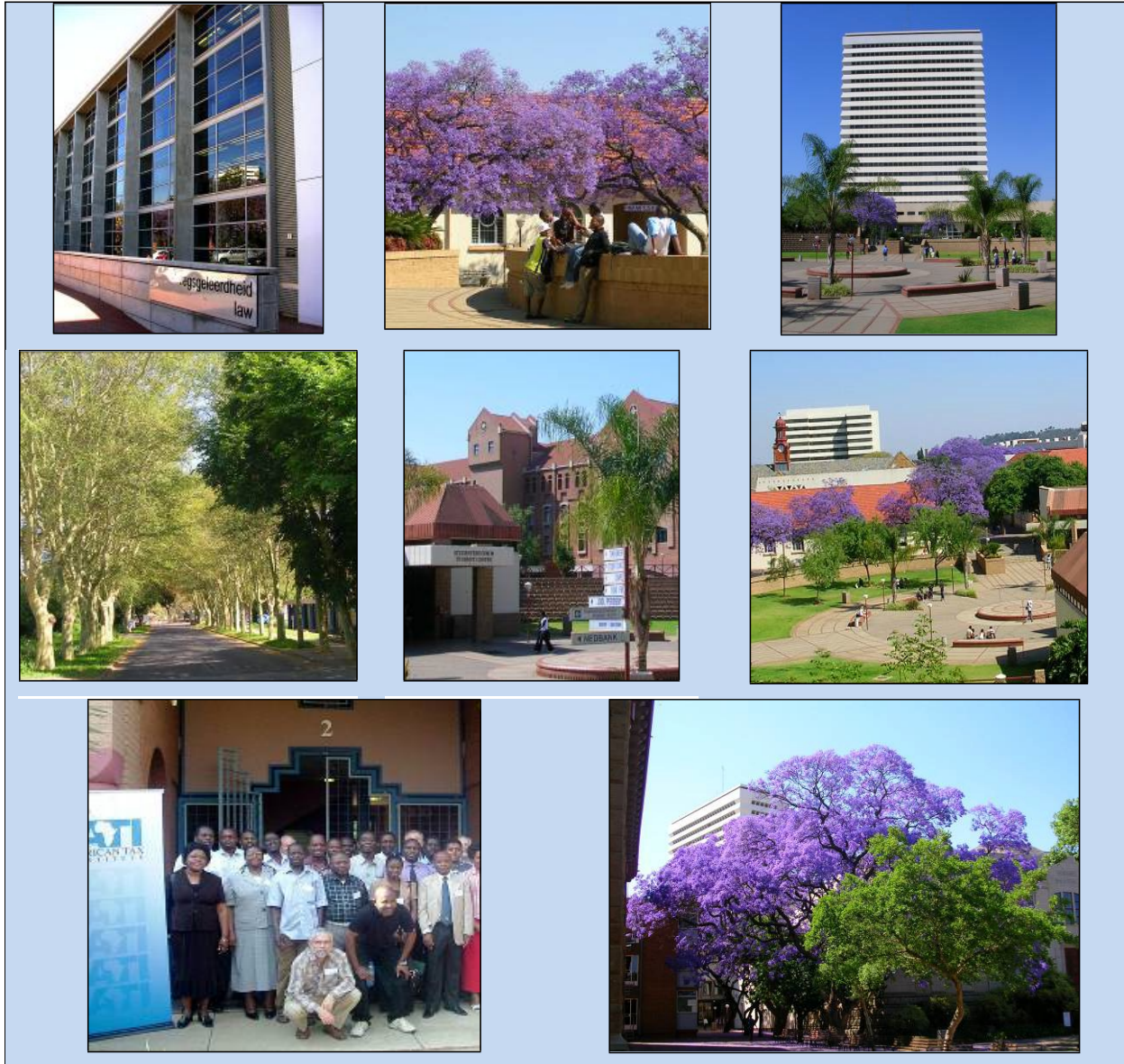
Please note the following:

Only comprehensive applications will be considered.

For further details contact the ATI Programme Manager by email (ati@up.ac.za) or telephone (+27 12 420 4553). Please do not contact any other ATI staff member for further information.

A maximum of five students will be selected. You will be notified by **20 July 2018** whether the ATI will support your formal application to register for the PhD in Tax Policy at the University of Pretoria. **This, however, is not a guarantee of admittance to the University of Pretoria.**

Formal applications for the PhD Programme in Tax Policy for prospective **non-South African students** must be received by the University administration by **31 July 2018** and for prospective **South African students** by **30 September 2018**.



VISION AND MISSION

The vision of the **African Tax Institute (ATI)** is to be a world-class academic institution focused on developing 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 –

- Develop tax policy and tax administration capacity within the public sector
- Offer postgraduate programmes in tax policy and tax administration
- Offer specialised contact and distance-learning short courses on current tax issues to officials at national and sub-national government level
- Facilitate, undertake and disseminate tax-related research on African tax issues

The **ATI** strives for excellence in all its undertakings.

ATI Faculty: 2002-2018

Prof Brian Arnold Goodmans LLP Canada	Dr Alain Joustin University of Liege Belgium	Prof Lynette Olivier University of Johannesburg South Africa
Prof Hugh Ault Boston College United States	Dr Stephen Karingi KIPPRA Kenya	Prof Jay Rosengard Harvard University United States
Prof Bernard Bekink University of Pretoria South Africa	Prof Roy Kelly Duke University United States	Dr Jacques Sasseville OECD France
Prof Roy Bahl [*] Georgia State University United States	Dr Jacques Kibambe University of Pretoria South Africa	Prof Alan Schenk Wayne State University United States
Mr Tomas Balco OECD Slovakia	Prof Harry Kitchen Trent University Canada	Prof Niek Schoeman University of Pretoria South Africa
Prof Richard Bird University of Toronto Canada	Prof Rick Krever Monash University Australia	Mr Frederik Scholtz University of Pretoria South Africa
Prof Christo Botha University of Pretoria South Africa	Dr Benjamin Kujinga University of Pretoria Zimbabwe	Dr Moses Sichei Reserve Bank Kenya
Prof Neil Brooks Osgoode Hall Law School Canada	Prof Thabo Legwaila University of Johannesburg South Africa	Mr David Solomon Consultant South Africa/UK
Prof Estian Calitz University of Stellenbosch South Africa	Mr IV Mazorodze South African Revenue Service South Africa	Dr Emil Sunley International Monetary Fund United States
Dr Selcuk Caner International Monetary Fund Turkey	Prof William McCluskey [*] African Tax Institute Northern Ireland	Mr Victor Thuronyi International Monetary Fund United States
Mr David Child Independent Consultant United Kingdom	Dr Charles McPherson Consultant Scotland, United Kingdom	Mr Ron van der Merwe South African Revenue Service South Africa
Prof Sijbren Cnossen [*] University of Maastricht The Netherlands	Prof John Mikesell Indiana University United States	Prof Jan van Heerden University of Pretoria South Africa
Prof Odd-Helge Fjeldstad [*] Chr Michelsen Institute Norway	Prof Rebecca Millar University of Sydney Australia	Dr Marius van Oordt African Tax Institute South Africa
Prof Riël Franzsen African Tax Institute South Africa	Dr Nara Monkam African Tax Administration Forum South Africa	Prof François Vaillancourt University of Montreal Canada
Dr Carika Fritz University of Pretoria South Africa	Mr Cecil Morden National Treasury South Africa	Dr Christophe Waerzeggers International Monetary Fund The Netherlands
Prof Pierre-Pascal Gendron Humber School of Business Canada	Ms Lindelwa Ngwenya African Tax Institute South Africa	Prof Sally Wallace [*] Georgia State University United States
Mr Christophe Grandcolas Consultant France	Dr Esman Nyamongo National Bank Kenya	Prof Eric Zolt University California LA United States
Mr Martin Grote International Monetary Fund Namibia	Prof Annet Oguttu University of South Africa South Africa	* Extraordinary Professor, ATI

2019-2021 ATI PhD PROGRAMME IN TAX POLICY

PROVISIONAL APPLICATION FORM (PLEASE SUBMIT NO LATER THAN 18 JUNE 2018)

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

Programme	Dates
PhD in Tax Policy	2019-2021

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 **20 July 2018** at the latest whether the ATI will support your formal application to register for the PhD in Tax Policy at the University of Pretoria.