

PhD in Taxation (07267002)

OVERVIEW

The PhD in Taxation is a research based doctoral qualification, requiring the completion of supervised as well as independent research resulting in a thesis and an academic research article. The qualification is offered over a two-year period and although applications from prospective students from the private sector will be considered, preference will be given to applicants from academia.

Due to capacity constraints, there is not necessarily an intake of new students every year.

RESEARCH FOCUS AREAS

The main research focus areas of the Department of Taxation are (but not limited to) the following areas:

- International tax
- Tax policy
- Tax governance
- Future of taxation (Fourth Industrial Revolution)
- Economic and tax history

Apart from meeting all of the other requirements stated, admission will depend largely on availability of suitable guidance and supervision in the area of research.

CONTENT

The PhD in Taxation comprises of a thesis and a research article submitted for publication. This research article must report on the candidate's research from the thesis. A public defence of the final thesis may form part of the final examination. The research thesis and submitted article contribute 100% towards the total requirement for the completion of the degree.

ADMISSION REQUIREMENTS

The following requirements must be adhered to before the applicant will be considered:

- Relevant Master's degree with an average of at least 60%. (The required Master's degree qualification must include a research component that contributed at least 50% to the credits of that degree.).
- At least one South African tax related module.
- Relevant work experience in a tax environment, acceptable to the Departmental Postgraduate Committee.
- Proficiency in English (written and spoken).
- Completion of the PhD Preparatory Course presented by the department.
- The Departmental Postgraduate Committee may set additional admission requirements.

APPLICATION FOR PHD PREPARATORY COURSE (Presented by the Department of Taxation) (07285002)

Prospective students applying for the Department of Taxation's PhD Preparatory Course must apply for admission for the next intake before 31 August (international applicants) and 30 September (South African applicants).

Your application must be submitted online on <https://www.up.ac.za/online-application> before the deadline.

The following documents must reach the administrator at hettie.terblanche@up.ac.za before the deadline:

- A covering letter (maximum 300 words) that provides your motivation for wanting to pursue a PhD in Taxation at Department of Taxation at the University of Pretoria.
- A personal résumé that contains your personal details and contact information, your educational background and your work experience in a tax environment.
- A certified copy of your Master's qualification, together with certified detailed academic records that provide evidence of a completed South African tax module, as well as the research module(s) that formed part of your Master's qualification.
- A document containing the following:
 - Title
 - Reason for study (300 words)
 - Research question
 - Research objectives
 - Methodology (300 words)
 - Literature study (1 000 words)
 - References

Applications and all the required supporting documents must be submitted. Incomplete applications at the cut-off date will be disregarded.

When your application is successful, you will be invited to a selection day in the last week of November.

Enquiries:

Administrator
(012) 420 6331