

## Department of Taxation

MPhil International Taxation  
(Coursework) Brochure

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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

ECONOMIC AND MANAGEMENT SCIENCES





# MPhil International Taxation (Coursework)

Programme code: 07255105



## What's the degree about?

The degree aims to empower students with an advanced understanding of international tax provisions and relevant tax topics as they arise from contemporary cross border transactions. Students actively participate in case discussions and present solutions to current international tax related issues. Presenters of this degree are leading international tax academics who present to and mentor students.

## Who should apply?

Academia, tax practitioners and tax professionals

## Why choose this degree?

The primary purpose of the degree is for students to gain advanced knowledge, research skills and applied competence in international tax, for continued personal intellectual growth, gainful economic activity and valuable contributions to tax policy related to society.

## Course outline

The programme is a one year degree which consists of coursework and research in the field of Taxation. Lectures are presented on campus and attendance are compulsory. The total number of credits of the programme is 180 of which the coursework modules contribute a total of 70 credits and the research modules a total of 110 credits.

## Curriculum

Module code	Module name	Module description
TXA885 and TXA895	Research methodology  Mini dissertation	TXA885 (the research methodology) is a prerequisite for the module TXA895 (the mini dissertation), of which the outcome is a completed mini dissertation for the MPhil International Taxation degree. This module in combination with other modules contributes to the requirements for the MPhil International Taxation programme. The modules equip students with thinking and problem solving skills that are relevant to a variety of new research questions and multi-fasetted challenges faced by players in the trans/multi- and interdisciplinary field of taxation.
TXA810	Domestic International Tax	<p>The primary purpose of this course is for students to gain advanced knowledge, research skills and applied competence in international tax, for continued personal intellectual growth, and development of skills required to identify, analyse and resolve problems in international tax that will enable gainful economic activity and valuable contributions to society.</p> <p>A student who has successfully completed this module should be able to analyse a set of facts and provide advice pertaining to international issues associated with South African tax law and understand, engage and advise on selected current issues in South African Taxation.</p>

Module code	Module name	Module description
TXA811	Double tax treaties	<p>Double tax treaties form an integral part of a country's international tax laws. In the globalised economy, a study of international tax requires a firm understanding of the tax treaty implications related to cross-border transactions.</p> <p>The primary purpose of this module is for students to gain advanced knowledge, research skills and applied competence of how double tax treaties operate and how they interact with domestic tax provisions. This is intended to develop continued personal intellectual growth and practical skills required to identify, analyse and resolve double tax treaty issues that arise from international transactions so as to enable gainful economic activity and valuable contributions to society.</p>
TXA812	Taxation of the digital economy	<p>The digitisation of the global economy poses challenges to the application and enforcement of current international tax rules. This module discusses those challenges and the measures that are being taken at international level to address those challenges. These measures will result in the creation of new international tax rules for taxing the digital economy. The module also covers tax treaty aspects regarding the enforcement of international tax obligations.</p> <p>The primary purpose of this module is for students to gain advanced knowledge, research skills and applied competence of on how provisions relating to "enforcement of international tax obligations" operate and to understand the developments regarding the taxation of the digital economy. This is intended to develop continued personal intellectual growth and practical skills required to identify, analyse and resolve issues so as to enable gainful economic activity and valuable contributions to society.</p>

# Application information needed:



## Entry requirements

### Minimum requirements

- Relevant BCom Honours degree or Equivalent Postgraduate qualification (NQF level 8, with a minimum of 120 credits at this level)
- Relevant taxation module(s) with a minimum total of 40 credits on an NQF8 level
- Relevant work experience in a tax environment, acceptable to the Departmental Postgraduate Committee.

### Additional requirements

- Proficiency in English (written and spoken).



## Key dates

<b>31 August 2022</b>	Application closing date for international residents
<b>30 September 2022</b>	Application closing date for South African residents
<b>15 December 2022</b>	Accepted applicants notified



## How should you apply?

Applications are done online at [www.up.ac.za/apply](http://www.up.ac.za/apply)

- All postgraduate students with international qualifications need to submit an evaluation from the South African Qualifications Authority (SAQA). More information on this evaluation can be obtained from [www.saqa.org.za](http://www.saqa.org.za)
- International students may contact the International Cooperation Division for more information at [www.up.ac.za/international-cooperation-division](http://www.up.ac.za/international-cooperation-division)



## What are the costs?

Full particulars concerning university fees and applicable regulations are contained in the Student Fees Guide of the University of Pretoria at [www.up.ac.za/fees-and-funding](http://www.up.ac.za/fees-and-funding)



## Enquiries

### Administrative queries

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