

Department of Taxation

MPhil specialising in Taxation
(Coursework)

ECONOMIC AND MANAGEMENT SCIENCES



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

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MPhil specialising in 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, tax lawyers and tax professionals

Why chooses 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 is compulsory. The total number of credits is 180 of which the coursework modules contribute a total of 120 credits and the research modules a total of 60 credits. This programme is only presented in-person at Hatfield Campus in Pretoria.

Curriculum

Module code	Module name	Module description
TXA895	Mini dissertation	The outcome is a completed mini dissertation/research report for the MPhil International Taxation degree. This module in combination with other modules contributes to the requirements for the MPhil International Taxation programme. The module equips students with thinking and problem-solving skills that are relevant to a variety of new research questions and multi-faceted challenges faced by players in the trans/multi- and interdisciplinary field of taxation.
TXA810	Domestic International Tax	<p>This module acknowledges there is no overriding international law of taxation. Countries' tax laws are created by sovereign states. They are not international in nature, save for a few exceptions. The scope of international tax law would thus cover the international aspects of income taxation in a particular country.</p> <p>This module covers the international aspects of the income tax laws of South Africa. This includes South Africa's income tax laws that relate to:</p> <ul style="list-style-type: none">• Cross border trade in goods and services;• Cross border trade and investment by individuals;• Cross border employment of individuals;• Cross border trade and investments by companies, trusts, partnerships and hybrid entities.

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 honours degree
or
Relevant postgraduate qualification (NQF level 8, with a minimum of 120 credits)
- Relevant taxation module(s) with a minimum total of 40 credits on an NQF8 level
- Work experience in a tax environment

This is a selection programme with limited space

Additional requirements

- Proficiency in English (written and spoken).
- Note: An entrance examination may be required



Key dates

31 August

Application closing date for international residents

30 September

Application closing date for South African residents



How should you apply?

Applications are completed as follows:

University of Pretoria online application at 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
- International students may contact the International Cooperation Division for more information at 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



Enquiries

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