



Universiteit van Pretoria Jaarboek 2018

MPhil Belasting (Gedoseer) (07255141)

Minimum duur van studie 2 jaar

Totale krediete 180

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Programinligting

*Hierdie inligting is slegs in Engels beskikbaar.

This interdisciplinary master's programme, offered in English only, is aimed at developing capacity in the areas of tax policy, governance and administration and is focused on attracting students from the public sector.

Toelatingsvereistes

- A BCom Honours degree; or
- any other appropriate honours degree; or
- a LLB (at least a four-year LLB) degree; as well as
- relevant work experience acceptable to the head of department.

Additional Requirements:

- Successful completion of the African Tax Institute's ([click here](#)) selection process, which includes an entrance exam.
- The head of department has the right to prescribe any additional modules at honours level to ensure that a candidate complies with all the requirements. All additional modules serve as prerequisite for acceptance into the degree programme.

Addisionele vereistes

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Eksamens en slaagvereistes

The pass mark for each module and the mini-dissertation is 50%. The provisions regarding pass requirements for dissertations, contained in General Regulation G.12.2, apply mutatis mutandis to mini-dissertations.

Navorsing

The weight of the mini-dissertation (EKN 895) contributes 50% towards the total requirements for the degree.

Mini-dissertations, curricula and modules



1. The degree programme requires that a mini-dissertation must be submitted in a field of study.
2. Information on modules, credits and syllabi is available, on request, from the head of department concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the head of department concerned, waive the prerequisites.



Kurrikulum: Jaar 1

Minimum krediete: 90

Kernmodules

Vergelykende belastingbeleid en administrasie 835 (EKN 835)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Module word in Engels aangebied

Departement Ekonomie

Aanbiedingstydperk Semester 1

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Tax policy issues (e.g. tax incentives, voluntary compliance) in developed and developing countries, with an emphasis on these issues in an African context, will be considered. will also discuss how country-specific circumstances may impact on tax policy and tax reform. Also to be considered is a broad range of issues essential to the administration of a modern tax system. Among the topics to be discussed in the area of tax administration are the relationship between tax policy and tax administration, information technology, audit and investigation, dealing with corruption, dealing with avoidance and evasion, objection and appeal procedures, e-government, and taxpayer rights.

Belasting van besighede 836 (EKN 836)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Module word in Engels aangebied

Departement Ekonomie

Aanbiedingstydperk Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

This module deals with the theoretical and practical aspects of taxing small, medium and large businesses in the context of developing countries in Africa - especially focusing on the income tax issues raised by taxing business income.

Belasting op toegevoegde waarde 837 (EKN 837)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Module word in Engels aangebied

Departement Ekonomie



Aanbiedingstydperk Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Globally value-added taxation (VAT) has become the most important tax instrument to tax consumption. An examination of fundamental issues in designing and implementing a VAT system is therefore essential. This module will deal with the economic, legal, administrative and inter-jurisdictional aspects of VAT. The application of VAT to the provision of various types of goods (e.g. real estate) and services (e.g. financial services and insurance) will be covered.

Subnasionale belasting 838 (EKN 838)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Module word in Engels aangebied

Departement Ekonomie

Aanbiedingstydperk Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

This module will deal with the policy and practical considerations of administrative and fiscal decentralisation, appropriate sources of revenue for sub-national government, property taxation, subnational budgeting and financial management, as well as sub-national tax administration and revenue enhancement.

Aktuele belastingvraagstukke 839 (EKN 839)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Module word in Engels aangebied

Departement Ekonomie

Aanbiedingstydperk Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Selected topical issues in the areas of tax policy, tax administration and tax governance, such as international taxation and tax treaties, taxation and development, tax analysis and aspects of revenue forecasting will be considered.

Inleiding tot die belastingomgewing 840 (EKN 840)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Kontaktyd 5 dae 08h00 tot 16h00

Onderrigtaal Module word in Engels aangebied



Departement Ekonomie

Aanbiedingstydperk Semester 1

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

This module will review and analyse the impact of tax systems and different tax instruments on the allocation and mobilisation of resources, economic stability and growth, as well as the distribution of income and wealth, as well as the appropriate role and design of different taxes. It will further cover taxation in the context of constitutional and administrative law, procedural law, an appropriate constitutional and legal environment for a well-functioning tax system, as well as the theoretical and practical aspects of drafting and interpreting tax legislation.



Kurrikulum: Finale jaar

Minimum krediete: 90

Kernmodules

Mini-dissertation: Tax policy 898 (EKN 898)

Modulekrediete 90.00

Voorvereistes Only for students in the relevant programme.

Onderrigtaal Module word in Engels aangebied

Departement Ekonomie

Aanbiedingstydperk Jaar

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

The weight of the mini-dissertation contributes 50% towards the total requirements for the degree.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die [Algemene Regulasies \(G Regulasies\)](#) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertrouwd met hierdie regulasies sowel as met die inligting vervat in die [Algemene Reëls](#) sal wees. Onkunde betreffende hierdie regulasies en reëls sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.