# University of Pretoria Yearbook 2019

# MPhil Taxation (Coursework) (07255141)

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|---|---|
| **Minimum duration of study** | 2 years |
| **Total credits** | 180 |
| **Contact** | Prof ML van Oordt marius.vanoordt@up.ac.za +27 (0)124203470 |

## Programme information

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.

## Admission requirements

- 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.

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The relevant 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.

## Examinations and pass requirements

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.

## Research information

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 relevant head of department.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the relevant head of department, waive the prerequisites.

# Curriculum: Year 1

**Minimum credits: 90**

## Core modules

### Comparative tax policy and administration 835 (EKN 835)

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|---|---|
| **Module credits** | 15.00 |
| **Prerequisites** | No prerequisites. |
| **Language of tuition** | Module is presented in English |
| **Department** | Economics |
| **Period of presentation** | Semester 1 |

**Module content**

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.

### Business taxation 836 (EKN 836)

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|---|---|
| **Module credits** | 15.00 |
| **Prerequisites** | No prerequisites. |
| **Language of tuition** | Module is presented in English |
| **Department** | Economics |
| **Period of presentation** | Semester 1 or Semester 2 |

**Module content**

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.

### Value-added taxation 837 (EKN 837)

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|---|---|
| **Module credits** | 15.00 |
| **Prerequisites** | No prerequisites. |
| **Language of tuition** | Module is presented in English |
| **Department** | Economics |
| **Period of presentation** | Semester 1 or Semester 2 |

**Module content**
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.

## Sub-national taxation 838 (EKN 838)

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|---|---|
| **Module credits** | 15.00 |
| **Prerequisites** | No prerequisites. |
| **Language of tuition** | Module is presented in English |
| **Department** | Economics |
| **Period of presentation** | Semester 1 or Semester 2 |

**Module content**

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.

## Current issues in taxation 839 (EKN 839)

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|---|---|
| **Module credits** | 15.00 |
| **Prerequisites** | No prerequisites. |
| **Language of tuition** | Module is presented in English |
| **Department** | Economics |
| **Period of presentation** | Semester 1 or Semester 2 |

**Module content**

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.

## Introduction to the tax environment 840 (EKN 840)

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|---|---|
| **Module credits** | 15.00 |
| **Prerequisites** | No prerequisites. |
| **Contact time** | 5 days 08h00 to 16h00 |
| **Language of tuition** | Module is presented in English |
| **Department** | Economics |
| **Period of presentation** | Semester 1 |

**Module content**

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.

# Curriculum: Final year

**Minimum credits: 90**

## Core modules

### Mini-dissertation: Tax policy 898 (EKN 898)

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|---|---|
| **Module credits** | 90.00 |
| **Prerequisites** | Only for students in the relevant programme. |
| **Language of tuition** | Module is presented in English |
| **Department** | Economics |
| **Period of presentation** | Year |

**Module content**

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

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.