
PhD specialising in Taxation

- [University of Pretoria](#)
- [Study at UP](#)
- PhD specialising in Taxation

Programme Code

07267002

Closing Dates

- **SA** - 30/09/2025
 - **Non-SA** - 31/08/2025
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Admission Requirements

General Admission Regulations:

Refer to the UP Institutional Admissions Policy as well as the General Academic Regulations and Student Rules (Go to <https://www.up.ac.za/yearbooks/home> and click on General Rules and Regulations, then on General Academic Regulations and Student Rules)

1. All applications must be accompanied by the following documents:
 - a. Certified full academic transcripts from undergraduate to current level;
 - b. Certified copy of ID or passport;
 - c. A research concept note (not applicable to honours or coursework master's degrees): A description of the proposed research field indicating a research topic and the broad scope of the proposed study, not exceeding 500 words.
 2. All applicants with international qualifications must submit the following documents, subject to provision number 9:
 - a. A SAQA evaluation of the completed qualification or a comprehensive Foreign Qualification Report
 - b. *TOEFL or IELTS or Pearson Test of English or Oxford Test of English test results (if applicable)
 - c. Certified copy of passport.
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3. All postgraduate applications are subject to departmental admissions processes.
4. Admissions is based on the content of and performance in the prior degree, bridging arrangements (where required), academic merit and prior work experience (if applicable).
5. Admission to all qualifications is subject to supervisory capacity and/or research projects in the field of specialisation in a department, therefore the relevant department has the right to limit the number of students per year.
6. Complying with the minimum admissions requirements, does not automatically guarantee admission to the degree.
7. Proposed research studies for masters and doctoral applicants should align with the research focus of the relevant department.
8. *If a qualifying candidate has expressed an interest in a field of study that the relevant department cannot accommodate, the applicant may be considered for an alternative project.*
9. All postgraduate applicants must be proficient in English as English is the official language of tuition, communication and correspondence at the University of Pretoria. Candidates who cannot provide evidence that previous studies were completed in English, must submit TOEFL or IELTS or Pearson Test of English or Oxford Test of English test results with their application.
10. All applicants must be computer literate.
11. All students need to have access to an internet enabled device, as well as consistent email and internet access.
12. Allowance will be made for the diversity profile of students in accordance with the University strategy.

Minimum admissions requirements:

1. Relevant master's degree (NQF level 9)
2. An average of at least 60% for the research component at NQF level 9, with a minimum of 60 credits
3. At least one tax related module on NQF level 9

Note: Work experience in a tax environment

Minimum duration of study

2 years, full-time

Faculty Notes

The Faculty of Economic and Management Sciences aspires to be at the cutting edge of economic, financial and management education, as well as research and community engagement within the



national, African and global context. Our mission is to advance relevant knowledge and develop employable, innovative and diverse graduates to co-create value for society.

Enquiries about the programme

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How to apply



Online Application





Note: Also consult General Rules and Information on the Yearbook website for additional information.

Disclaimer: Due to the continuous restructuring of the Faculty and this website, some of the information displayed here may not fully reflect the most recent developments in the Faculty. Any discrepancies that are experienced may be taken up with Student Administration of the Faculty.