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# University of Pretoria Yearbook 2019

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## MPhil Taxation (Coursework) (07255141)

<b>Minimum duration of study</b>	2 years
<b>Total credits</b>	180
<b>Contact</b>	Prof ML van Oordt <a href="mailto:marius.vanoordt@up.ac.za">marius.vanoordt@up.ac.za</a> +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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### 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) - Credits: 15.00

Business taxation 836 (EKN 836) - Credits: 15.00

Value-added taxation 837 (EKN 837) - Credits: 15.00

Sub-national taxation 838 (EKN 838) - Credits: 15.00

Current issues in taxation 839 (EKN 839) - Credits: 15.00

Introduction to the tax environment 840 (EKN 840) - Credits: 15.00



## Curriculum: Final year

**Minimum credits: 90**

### Core modules

Mini-dissertation: Tax policy 898 (EKN 898) - Credits: 90.00

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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.