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# University of Pretoria Yearbook 2020

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## Tax and development 842 (EKN 842)

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| <b>Qualification</b>          | Postgraduate  |
| <b>Faculty</b>                | <a href="#">Faculty of Economic and Management Sciences</a> |
| <b>Module credits</b>         | 15.00   |
| <b>Programmes</b>             | <a href="#">MPhil Taxation (Coursework)</a>                 |
| <b>Prerequisites</b>          | No prerequisites.   |
| <b>Language of tuition</b>    | Module is presented in English                              |
| <b>Department</b>             | Economics   |
| <b>Period of presentation</b> | Semester 1 or Semester 2                                    |

### Module content

The principles, theories and tools of tax policy analysis as they apply to low-income countries, the role of taxation in development and state-building, national and international constraints on revenue mobilisation, as well as related policy and governance issues.

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