

University of Pretoria Yearbook 2020

Tax treaty provisions 811 (TXA 811)

Qualification Postgraduate

Faculty Faculty of Economic and Management Sciences

Module credits 25.00

Programmes MPhil International Taxation (Coursework)

Prerequisites No prerequisites.

Contact time 12 contact hours

Language of tuition Module is presented in English

Department Taxation

Period of presentation Semester 1 or Semester 2

Module content

Double tax treaties
Multilateral conventions

Base erosion and profit shifting (BEPS)

Other contemporary international tax provisions

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