

# University of Pretoria Yearbook 2020

## MPhil International Taxation (Coursework) (07255105)

**Minimum duration of study** 1 year

**Total credits** 180

**NQF level** 09

### Programme information

This programme aims to provide students with advance knowledge of international tax provisions and relevant tax topics as they arise from contemporary cross border transactions.

Contact: Department of Taxation (012) 420 4983

### Additional requirements

Proficient in English (written and spoken).

### Other programme-specific information

- Please contact the Faculty of Economic and Management Sciences with regard to University specific regulations pertaining to master degree programmes.
- The offer of admission is dependent on a process of selection by the department.
- Full particulars of the degree programme are available on the departmental website.

### Examinations and pass requirements

#### Prerequisite for awarding the degree

- a. All the modules require a pass mark of at least 50%.
- b. The pass mark for 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.

### Pass with distinction

In order to be awarded the degree with distinction, a student must meet the following criteria:

- Obtain a Grade Point Average (GPA) of at least 75% including at least 75% in the mini-dissertation;
- Complete the degree within the minimum period prescribed;
- Only the final mark of the first attempt to pass the modules or dissertation will be considered; and
- The GPA will be not be rounded up to a whole number.



## Curriculum: Year 1

**Minimum credits: 90**

### Core modules

Domestic international tax provisions 810 (TXA 810) - Credits: 25.00

Tax treaty provisions 811 (TXA 811) - Credits: 25.00

Taxation in a digitised economy 812 (TXA 812) - Credits: 20.00

Research methodology for taxation 885 (TXA 885) - Credits: 20.00



---

## Curriculum: Final year

**Minimum credits: 90**

### Core modules

Mini-dissertation: Taxation 895 (TXA 895) - Credits: 90.00

---

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.