

University of Pretoria Yearbook 2020

MPhil Taxation (Coursework) (07255142)

Minimum duration of study 2 years

Total credits 180

NQF level 09

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.

Additional requirements

- Successful completion of the African Tax Institute's selection process, which includes an entrance exam.
- The Postgraduate selection committee 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.

Pass with distinction

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

- Obtain a Grade Point Average of at least 75% including at least 75% for the research component in the case of an Honours degree; 75% in the mini-dissertation in the case of a coursework Master's degree or 75% for a full dissertation Master's degree.
- Complete the degree/diploma within the minimum period prescribed.
- Only the final mark of the first attempt to pass the modules or dissertation will be considered.
- The GPA will be not be rounded up to a whole number.

Curriculum: Year 1

Core modules

Comparative tax policy and administration 835 (EKN 835)

Module credits	15.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1

Module content

Tax policy issues (e.g. tax incentives, voluntary compliance) in developed and developing countries, with an emphasis on these issues in an African context, will be considered. will also discuss how country-specific circumstances may impact on tax policy and tax reform. Also to be considered is a broad range of issues essential to the administration of a modern tax system. Among the topics to be discussed in the area of tax administration are the relationship between tax policy and tax administration, information technology, audit and investigation, dealing with corruption, dealing with avoidance and evasion, objection and appeal procedures, e-government, and taxpayer rights.

Principles of income taxation 836 (EKN 836)

Module credits	15.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1 or Semester 2

Module content

This module deals with the theoretical and practical aspects of taxing small, medium and large businesses in the context of developing countries in Africa – especially focusing on the income tax issues raised by taxing business income.

Value-added taxation 837 (EKN 837)

Module credits	15.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1 or Semester 2

Module content

Globally value-added taxation (VAT) has become the most important tax instrument to tax consumption. An examination of fundamental issues in designing and implementing a VAT system is therefore essential. This module will deal with the economic, legal, administrative and inter-jurisdictional aspects of VAT. The application of VAT to the provision of various types of goods (e.g. real estate) and services (e.g. financial services and insurance) will be covered.

Introduction to the tax environment 840 (EKN 840)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	5 days 08h00 to 16h00
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1

Module content

This module will review and analyse the impact of tax systems and different tax instruments on the allocation and mobilisation of resources, economic stability and growth, as well as the distribution of income and wealth, as well as the appropriate role and design of different taxes. It will further cover taxation in the context of constitutional and administrative law, procedural law, an appropriate constitutional and legal environment for a well-functioning tax system, as well as the theoretical and practical aspects of drafting and interpreting tax legislation.

Elective modules

Sub-national taxation 838 (EKN 838)

Module credits	15.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1 or Semester 2

Module content

This module will deal with the policy and practical considerations of administrative and fiscal decentralisation, appropriate sources of revenue for sub-national government, property taxation, subnational budgeting and financial management, as well as sub-national tax administration and revenue enhancement.

International taxation 841 (EKN 841)

Module credits	15.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English

Department Economics

Period of presentation Semester 1 or Semester 2

Module content

This module covers the principles of international taxation and tax treaties, alternative regimes for taxing residents on foreign source income and taxing foreign investors on domestic source income, issues of base erosion and profit shifting, transfer pricing, the concept of permanent establishment, e-commerce, as well as the tax treatment of specific types of income.

Tax and development 842 (EKN 842)

Module credits 15.00

Prerequisites No prerequisites.

Language of tuition Module is presented in English

Department Economics

Period of presentation 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.

Excise taxation and import duties 843 (EKN 843)

Module credits 15.00

Prerequisites No prerequisites.

Language of tuition Module is presented in English

Department Economics

Period of presentation Semester 1 or Semester 2

Module content

This module covers theoretical and practical aspects of excise taxes and import duties. The roles of the World Customs Organisation and World Trade Organisation in international trade are also covered.

Natural resources taxation 844 (EKN 844)

Module credits 15.00

Prerequisites No prerequisites.

Language of tuition Module is presented in English

Department Economics

Period of presentation Semester 1 or Semester 2

Module content

This module covers the tax policy options for the taxation of natural resources (e.g., mining, oil and gas, forestry), tax administration issues in the extractive industry environment and the management of revenues from taxes on natural resources.

Issues in tax administration 845 (EKN 845)

Module credits	15.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1 or Semester 2

Module content

This module covers contemporary issues and challenges facing revenue authorities, including the use of information and communication technology, dispute resolution mechanisms, in-country and regional inter-agency cooperation.

Revenue forecasting and tax analysis 846 (EKN 846)

Module credits	15.00
Prerequisites	This module will require a level of mathematical and computer skills to be determined by the head of department.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1 or Semester 2

Module content

This module focuses on the macro foundations of revenue forecasting, tax elasticity, GDP-based estimating models, as well as statistical analysis and micro-simulation techniques. It equips students with the skills to apply and explain revenue forecasting and tax analysis techniques and modules in both the policy and administration environments.

Curriculum: Final year

Core modules

Mini-dissertation: Tax policy 898 (EKN 898)

Module credits	90.00
Prerequisites	Only for students in the relevant programme.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Year

Module content

The weight of the mini-dissertation contributes 50% towards the total requirements for the degree.

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.