

University of Pretoria Yearbook 2021

Comparative tax policy and administration 835 (EKN 835)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	15.00
NQF Level	09
Programmes	MPhil Taxation (Coursework)
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.

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