



University of Pretoria Yearbook 2021

International taxation 841 (EKN 841)

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 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.

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.