

University of Pretoria Yearbook 2021

MPhil International Taxation (Coursework) (07255105)

Department Taxation

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

Admission requirements

1. Relevant honours degree **or** relevant postgraduate qualification
2. A cumulative weighted average of at least 60% for the BComHons degree or postgraduate diploma
3. Relevant Taxation modules at postgraduate level (minimum of 40 credits)
4. Relevant work experience in a tax environment

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

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

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.