



# University of Pretoria Yearbook 2021

## MPhil Taxation (Coursework) (07255142)

**Department** Economics

**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.

### Admission requirements

1. Relevant BComHons degree **or** an LLB degree
2. Relevant work experience acceptable to the Departmental Postgraduate Selection Committee
3. Successful completion of the African Tax Institute's (in the Department of Economics) selection process, which includes an entrance examination
4. Appropriate work experience within the public or non-governmental sector is required

### 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.



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## Curriculum: Year 1

**Minimum credits: 30**

### Core modules

Comparative tax policy and administration 835 (EKN 835) - Credits: 15.00

Principles of income taxation 836 (EKN 836) - Credits: 15.00

Value-added taxation 837 (EKN 837) - Credits: 15.00

Introduction to the tax environment 840 (EKN 840) - Credits: 15.00

### Elective modules

Sub-national taxation 838 (EKN 838) - Credits: 15.00

International taxation 841 (EKN 841) - Credits: 15.00

Tax and development 842 (EKN 842) - Credits: 15.00

Excise taxation and import duties 843 (EKN 843) - Credits: 15.00

Natural resources taxation 844 (EKN 844) - Credits: 15.00

Issues in tax administration 845 (EKN 845) - Credits: 15.00

Revenue forecasting and tax analysis 846 (EKN 846) - Credits: 15.00



## Curriculum: Final year

**Minimum credits: 90**

### Core modules

Mini-dissertation: Tax policy 898 (EKN 898) - Credits: 90.00

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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.