

University of Pretoria Yearbook 2022

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) LLM (Tax Law) (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.

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