

University of Pretoria Yearbook 2022

Tax treaty provisions 811 (TXA 811)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	25.00
NQF Level	09
Programmes	MPhil (International Taxation) (Coursework)
Prerequisites	No prerequisites.
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

Double tax treaties
Multilateral conventions
Base erosion and profit shifting (BEPS)
Other contemporary international tax provisions

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