



# University of Pretoria Yearbook 2023

## Comparative tax policy and administration 835 (EKN 835)

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| <b>Qualification</b>          | Postgraduate  |
| <b>Faculty</b>                | <a href="#">Faculty of Economic and Management Sciences</a> |
| <b>Module credits</b>         | 15.00   |
| <b>NQF Level</b>              | 09  |
| <b>Programmes</b>             | <a href="#">MPhil (Taxation) (Coursework)</a>               |
| <b>Prerequisites</b>          | No prerequisites.   |
| <b>Language of tuition</b>    | Module is presented in English                              |
| <b>Department</b>             | Economics   |
| <b>Period of presentation</b> | Semester 1  |

### Module content

Tax policy issues (e.g. tax incentives, voluntary compliance) in developed and developing countries, with an emphasis on these issues in an African context, will be considered. will also discuss how country-specific circumstances may impact on tax policy and tax reform. Also to be considered is a broad range of issues essential to the administration of a modern tax system. Among the topics to be discussed in the area of tax administration are the relationship between tax policy and tax administration, information technology, audit and investigation, dealing with corruption, dealing with avoidance and evasion, objection and appeal procedures, e-government, and taxpayer rights.

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