



University of Pretoria Yearbook 2023

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.

Regulations and rules

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.

University of Pretoria Programme Qualification Mix (PQM) verification project

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-



Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.