

University of Pretoria Yearbook 2023

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

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.

General information

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.

Curriculum: Year 1

Core modules

Comparative tax policy and administration 835 (EKN 835)

Module credits	15.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	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.

Principles of income taxation 836 (EKN 836)

Module credits	15.00
NQF Level	09
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 deals with the theoretical and practical aspects of taxing small, medium and large businesses in the context of developing countries in Africa – especially focusing on the income tax issues raised by taxing business income.

Value-added taxation 837 (EKN 837)

Module credits	15.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics

Period of presentation Semester 1 or Semester 2

Module content

Globally value-added taxation (VAT) has become the most important tax instrument to tax consumption. An examination of fundamental issues in designing and implementing a VAT system is therefore essential. This module will deal with the economic, legal, administrative and inter-jurisdictional aspects of VAT. The application of VAT to the provision of various types of goods (e.g. real estate) and services (e.g. financial services and insurance) will be covered.

Introduction to the tax environment 840 (EKN 840)

Module credits 15.00

NQF Level 09

Prerequisites No prerequisites.

Contact time 5 days 08h00 to 16h00

Language of tuition Module is presented in English

Department Economics

Period of presentation Semester 1

Module content

This module will review and analyse the impact of tax systems and different tax instruments on the allocation and mobilisation of resources, economic stability and growth, as well as the distribution of income and wealth, as well as the appropriate role and design of different taxes. It will further cover taxation in the context of constitutional and administrative law, procedural law, an appropriate constitutional and legal environment for a well-functioning tax system, as well as the theoretical and practical aspects of drafting and interpreting tax legislation.

Elective modules

Sub-national taxation 838 (EKN 838)

Module credits 15.00

NQF Level 09

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 will deal with the policy and practical considerations of administrative and fiscal decentralisation, appropriate sources of revenue for sub-national government, property taxation, subnational budgeting and financial management, as well as sub-national tax administration and revenue enhancement.

International taxation 841 (EKN 841)

Module credits	15.00
NQF Level	09
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.

Tax and development 842 (EKN 842)

Module credits	15.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1 or Semester 2

Module content

The principles, theories and tools of tax policy analysis as they apply to low-income countries, the role of taxation in development and state-building, national and international constraints on revenue mobilisation, as well as related policy and governance issues.

Excise taxation and import duties 843 (EKN 843)

Module credits	15.00
NQF Level	09
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 theoretical and practical aspects of excise taxes and import duties. The roles of the World Customs Organisation and World Trade Organisation in international trade are also covered.

Natural resources taxation 844 (EKN 844)

Module credits	15.00
NQF Level	09
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 tax policy options for the taxation of natural resources (e.g., mining, oil and gas, forestry), tax administration issues in the extractive industry environment and the management of revenues from taxes on natural resources.

Issues in tax administration 845 (EKN 845)

Module credits	15.00
NQF Level	09
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 contemporary issues and challenges facing revenue authorities, including the use of information and communication technology, dispute resolution mechanisms, in-country and regional inter-agency cooperation.

Revenue forecasting and tax analysis 846 (EKN 846)

Module credits	15.00
NQF Level	09
Prerequisites	This module will require a level of mathematical and computer skills to be determined by the head of department.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1 or Semester 2

Module content

This module focuses on the macro foundations of revenue forecasting, tax elasticity, GDP-based estimating models, as well as statistical analysis and micro-simulation techniques. It equips students with the skills to apply and explain revenue forecasting and tax analysis techniques and modules in both the policy and administration environments.

Curriculum: Final year

Core modules

Mini-dissertation: Tax policy 898 (EKN 898)

Module credits	90.00
NQF Level	09
Prerequisites	Only for students in the relevant programme.
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Year

Module content

The weight of the mini-dissertation contributes 50% towards the total requirements for the degree.

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.

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