

# University of Pretoria Yearbook 2024

## MPhil (Taxation) (*International Taxation*) (Coursework) (07255106)

**Department** Taxation

**Minimum duration of study** 1 year

**Total credits** 180

**NQF level** 09

### Programme information

This programme aims to provide students with advance knowledge of international tax provisions and relevant tax topics as they arise from contemporary cross border transactions.

Contact: Department of Taxation (012) 420 4983

### Admission requirements

1. Relevant honours degree **or** relevant postgraduate qualification (NQF level 8, with a minimum of 120 credits at this level)
2. A cumulative weighted average of at least 60% for the honours degree or postgraduate qualification
3. Relevant Taxation modules with a minimum of 40 credits on an NQF level 8
4. Relevant work experience in a tax environment, acceptable to the Departmental Postgraduate Committee

### Additional requirements

Proficient in English (written and spoken).

### Other programme-specific information

- Please contact the Faculty of Economic and Management Sciences with regard to University specific regulations pertaining to master degree programmes.
- The offer of admission is dependent on a process of selection by the department.
- Full particulars of the degree programme are available on the departmental website.

### Examinations and pass requirements

#### Prerequisite for awarding the degree

- a. All the modules require a pass mark of at least 50%.
- b. The pass mark for the mini-dissertation is 50%. The provisions regarding pass requirements for dissertations,

contained in General Regulation G.12.2, apply mutatis mutandis to mini- dissertations.

## Pass with distinction

In order to be awarded the degree with distinction, a student must meet the following criteria:

- Obtain a Grade Point Average (GPA) of at least 75% including at least 75% in the mini-dissertation;
- Complete the degree within the minimum period prescribed;
- Only the final mark of the first attempt to pass the modules or dissertation will be considered; and
- The GPA will be not be rounded up to a whole number.

## Curriculum: Year 1

### Core modules

#### Domestic international tax provisions 810 (TXA 810)

<b>Module credits</b>	25.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites
<b>Contact time</b>	12 contact hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Taxation
<b>Period of presentation</b>	Semester 1 or Semester 2

#### Module content

Domestic tax provisions related to cross-border transactions.

#### Tax treaty provisions 811 (TXA 811)

<b>Module credits</b>	25.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	12 contact hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Taxation
<b>Period of presentation</b>	Semester 1 or Semester 2

#### Module content

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

#### Taxation in a digitised economy 812 (TXA 812)

<b>Module credits</b>	20.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	8 contact hours per semester
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Taxation

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**Period of presentation** Semester 1 or Semester 2

**Module content**

Contemporary tax provisions related to the digitised global economy.

**Research methodology for taxation 885 (TXA 885)**

**Module credits** 20.00

**NQF Level** 09

**Prerequisites** No prerequisites.

**Contact time** 8 contact hours per semester

**Language of tuition** Module is presented in English

**Department** Taxation

**Period of presentation** Semester 1 or Semester 2

**Module content**

This module equips students with thinking and problem solving skills that are relevant to a variety of new questions and challenges faced by players in the transdisciplinary field of taxation.

## Curriculum: Final year

### Core modules

#### Mini-dissertation: Taxation 895 (TXA 895)

<b>Module credits</b>	90.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	TXA 885
<b>Contact time</b>	16 contact hours per semester
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Taxation
<b>Period of presentation</b>	Semester 1 or Semester 2

#### Module content

Research mini-dissertation.

#### General Academic Regulations and Student Rules

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. The G Regulations are updated annually and may be amended after the publication of this information.

#### Regulations, degree requirements and information

The faculty regulations, information on and requirements for the degrees published here are subject to change and may be amended after the publication of this 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 (HEQSF) 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.