

University of Pretoria Yearbook 2024

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.



Curriculum: Year 1

Core modules

Comparative tax policy and administration 835 (EKN 835) - Credits: 15.00

Principles of income taxation 836 (EKN 836) - Credits: 15.00

Value-added taxation 837 (EKN 837) - Credits: 15.00

Introduction to the tax environment 840 (EKN 840) - Credits: 15.00

Elective modules

Sub-national taxation 838 (EKN 838) - Credits: 15.00

International taxation 841 (EKN 841) - Credits: 15.00

Tax and development 842 (EKN 842) - Credits: 15.00

Excise taxation and import duties 843 (EKN 843) - Credits: 15.00

Natural resources taxation 844 (EKN 844) - Credits: 15.00

Issues in tax administration 845 (EKN 845) - Credits: 15.00

Revenue forecasting and tax analysis 846 (EKN 846) - Credits: 15.00

Curriculum: Final year

Core modules

Mini-dissertation: Tax policy 898 (EKN 898) - Credits: 90.00

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.