

University of Pretoria Yearbook 2025

PhD specialising in Taxation (07267002)

Department Taxation

Minimum duration of study 2 years

Total credits 360

NQF level 10

Programme information

Contact: Department of Taxation 012 420 4983

The PhD with the option in Taxation is a research degree, requiring the completion of supervised as well as independent research resulting in a thesis.

Due to capacity constraints, there is not necessarily an intake of new students every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered.

Admission requirements

1. Relevant master's degree (NQF level 9)
2. An average of at least 60% for the research component at NQF level 9, with a minimum of 60 credits
3. At least one tax related module on NQF level 9

Note: Work experience in a tax environment

Examinations and pass requirements

The thesis should be passed in accordance with the stipulations of General Academic Regulations G50 and G54, as well as a compulsory module in Research Methodology.

Research information

The Dean has the right of authorisation regarding matters not provided for in the General Academic Regulations or the Faculty regulations.

Refer to General Academic Regulations G50 and G54.

The research component comprises a thesis and a research article for publication (General Academic Regulation G51). A candidate will work under the guidance of a supervisor to develop a detailed research proposal according to departmental guidelines and regulations. The proposal must be presented to the departmental PhD committee and must be officially approved by all relevant committees before the candidate can commence with his/her research. The candidate will continue his/her research under the guidance of his/her supervisor until the research is completed according to the rules and regulations of the University. An oral defence of the thesis may be

required as part of the final examination. Furthermore, a research article based on the candidate's research must be submitted for publication to a recognised accredited journal. The article is a compulsory condition for the degree to be conferred on the candidate. The research component contributes 100% towards the total requirement for the degree.



Curriculum: Year 1

Core modules

Research proposal 993 (BEL 993)

Module credits	0.00
NQF Level	10
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Thesis: Taxation 997 (BEL 997)

Module credits	360.00
NQF Level	10
Prerequisites	BEL 993
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Curriculum: Final year

Core modules

Thesis: Taxation 997 (BEL 997)

Module credits	360.00
NQF Level	10
Prerequisites	BEL 993
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

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.