

# University of Pretoria Yearbook 2025

## PhD specialising in Tax Policy (07267012)

**Department** Economics

**Minimum duration of study** 2 years

**Total credits** 360

**NQF level** 10

### Programme information

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

Not all postgraduate programmes are offered every year. Please consult the relevant faculty's student administration concerning the presentation of this programme.

### Admission requirements

1. Relevant master's degree
2. A weighted average of at least 65% for the master's degree
3. Relevant work experience

### Additional requirements

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

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.

### 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

Refer to General Academic Regulations G50 and G54.

The research component comprises a thesis and/or three research papers submitted for publication (General Academic Regulation G51). A candidate will work under the guidance of a supervisor to develop a detailed research proposal in accordance with 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. For candidates following the paper route, three research papers, based on the candidate's research, must be submitted for publication to a recognised accredited journal or working paper series. At least one of these must be accepted for publication. These papers are a compulsory condition for the degree to be conferred.

## Curriculum: Year 1

### Core modules

#### Research proposal 996 (EKN 996)

|                               |                                |
|-------------------------------|--------------------------------|
| <b>Module credits</b>         | 0.00                           |
| <b>NQF Level</b>              | 10                             |
| <b>Prerequisites</b>          | No prerequisites.              |
| <b>Language of tuition</b>    | Module is presented in English |
| <b>Department</b>             | Economics                      |
| <b>Period of presentation</b> | Semester 1 or Semester 2       |

#### Module content

Research proposal.

#### Thesis: Tax Policy 997 (EKN 997)

|                               |                                |
|-------------------------------|--------------------------------|
| <b>Module credits</b>         | 360.00                         |
| <b>NQF Level</b>              | 10                             |
| <b>Prerequisites</b>          | No prerequisites.              |
| <b>Language of tuition</b>    | Module is presented in English |
| <b>Department</b>             | Economics                      |
| <b>Period of presentation</b> | Year                           |

## Curriculum: Final year

### Core modules

#### Thesis: Tax Policy 997 (EKN 997)

|                               |                                |
|-------------------------------|--------------------------------|
| <b>Module credits</b>         | 360.00                         |
| <b>NQF Level</b>              | 10                             |
| <b>Prerequisites</b>          | No prerequisites.              |
| <b>Language of tuition</b>    | Module is presented in English |
| <b>Department</b>             | Economics                      |
| <b>Period of presentation</b> | 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.