

Universiteit van Pretoria Jaarboek 2017

MPhil Belasting (Gedoseer) (07255141)

Duur van studie 1 jaar

Totale krediete 180

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Programinligting

Hierdie inligting is slegs in Engels beskikbaar.

Due to capacity constraints, there are not an intake of new students for every degree every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered. In addition to the fields of specialisation, options are offered under the various specialisation fields, eg MPhil Accounting Sciences with an option in Fraud Risk Management, which enables the candidate to make a selection and expand specific focus areas within the existing fields of specialisation.

Toelatingsvereistes

Addisionele vereistes

The head of department 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.

1. A candidate may be refused admission to a master's degree by the head of the department if he/she does not comply with the standard of competence in the subject as determined by the department – with the proviso that a candidate who does not comply with the required level of competence, may be admitted, provided that he/she completes additional study assignments and/or examinations.
2. The head of department concerned may set additional admission requirements.
3. Specific departments have specific requirements for admission.
4. The number of students will be determined in line with the growth strategy of the University of Pretoria as approved by the Executive.
5. Allowance will be made for the diversity profile of students.
6. A completed Postgraduate Diploma in Economic and Management Sciences can also be considered for admission to the Master's programme in Entrepreneurship.

Eksamens en slaagvereistes

The pass mark for both a dissertation and a mini-dissertation is 50%. The provisions regarding pass requirements for dissertations, contained in General Regulation G.12.2, apply mutatis mutandis to mini-dissertations.

A pass mark of at least 50% is required in the examination of each module.

Navorsing

The weight of the mini-dissertation (EKN 895) contributes 50% towards the total requirements for the degree.

Dissertations/mini-dissertations/research reports, curricula and modules

1. The degree programme requires that a dissertation/mini-dissertation/research article must be submitted in a field of study chosen from the fields covered for the honours degree, provided that the Dean may, on the recommendation of the head of department concerned, approve the replacement of the required dissertation by the successful completion of a prescribed number of module credits and a mini-dissertation/research article.
2. Information on modules, credits and syllabi is available, on request, from the head of department concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the head of department concerned, waive the prerequisites.
4. Sufficient number of bound copies of the thesis/dissertation must be submitted to the Head: Student Administration for examination, after permission is granted by the supervisor.

Article for publication

A dean may require, before or on submission of a dissertation, the submission of a draft article for publication to the supervisor. The draft article should be based on the research that the student has conducted for the dissertation and be approved by the supervisor concerned. The supervisor should then have the opportunity to take the paper through all the processes of revision and resubmission as may be necessary and/or appropriate in order to achieve publication.

Submission of dissertation

A dissertation is submitted to the Head: Student Administration, before the closing date for the various graduation ceremonies as announced annually.

For examination purposes, a student must, in consultation with the supervisor, submit a sufficient number of bound copies of the dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration. Permission to submit the dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved dissertation is presented to the examiners in bound format or electronic format.

In addition to the copies already mentioned, each successful student must submit a bound paper copy as well as two electronic copies of the approved dissertation to the Head: Student Administration in the format specified by the faculty and in accordance with the minimum standards set by the Department of Library Services, before 15 February for the Autumn graduation ceremonies and before 15 July for the Spring graduation ceremonies, failing which the degree will only be conferred during a subsequent series of graduation ceremonies.



Kurrikulum: Finale jaar

Kernmodules

Belasting van besighede 836 (EKN 836)

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|-------------------------------|---------------------------------|
| Modulekrediete | 15.00 |
| Voorvereistes | Geen voorvereistes. |
| Onderrigtaal | Module word in Engels aangebied |
| Akademiese organisasie | Ekonomie |
| Aanbiedingstydperk | Semester 2 |

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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.

Belasting op toegevoegde waarde 837 (EKN 837)

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| Modulekrediete | 15.00 |
| Voorvereistes | Geen voorvereistes. |
| Onderrigtaal | Module word in Engels aangebied |
| Akademiese organisasie | Ekonomie |
| Aanbiedingstydperk | Semester 2 |

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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.

Mini-dissertation: Tax policy 898 (EKN 898)

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|-------------------------------|--|
| Modulekrediete | 90.00 |
| Voorvereistes | Only for students in the relevant programme. |
| Onderrigtaal | Module word in Engels aangebied |
| Akademiese organisasie | Ekonomie |
| Aanbiedingstydperk | Jaar |



Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Vergelykende belastingbeleid en administrasie 835 (EKN 835)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Module word in Engels aangebied

Akademiese organisasie Ekonomie

Aanbiedingstydperk Semester 1

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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.

Aktuele belastingvraagstukke 839 (EKN 839)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Module word in Engels aangebied

Akademiese organisasie Ekonomie

Aanbiedingstydperk Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Selected topical issues in the areas of tax policy, tax administration and tax governance, such as international taxation and tax treaties, taxation and development, tax analysis and aspects of revenue forecasting will be considered.

Inleiding tot die belastingomgewing 840 (EKN 840)

Modulekrediete 15.00

Voorvereistes Geen voorvereistes.

Kontaktyd 5 dae 08h00 tot 16h00

Onderrigtaal Module word in Engels aangebied

Akademiese organisasie Ekonomie



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|---------------------------|------------|
| Aanbiedingstydperk | Semester 1 |
|---------------------------|------------|

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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.

Subnasionale belasting 838 (EKN 838)

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| Modulekrediete | 15.00 |
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| Voorvereistes | Geen voorvereistes. |
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| Onderrigtaal | Module word in Engels aangebied |
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| Akademiese organisasie | Ekonomie |
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| Aanbiedingstydperk | Semester 2 |
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Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die [Algemene Regulasies \(G Regulasies\)](#) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertrouwd met hierdie regulasies sowel as met die inligting vervat in die [Algemene Reëls](#) sal wees. Onkunde betreffende hierdie regulasies en reëls sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.