Course Information Sheet for entry in 2026-27: MSc in Taxation

Course facts

Mode of study	Part Time Only
Expected length	24 months



About the course

The MSc in Taxation is a part-time course offered by the Law Faculty, taught in association with the Centre for Business Taxation based at the Saïd Business School.

The MSc in Taxation is aimed at both lawyers and non-lawyers, and combines intensive engagement with the detail of relevant case law and statute with broader theoretical and inter-disciplinary perspectives. The course offers an interdisciplinary approach to the study of taxation which encompasses perspectives drawn from the fields of law, economics and accounting and aims to provide students with a thorough understanding of policy issues relating to taxation as well as the technical aspects of the subject, and of an understanding of the relationship between the two.

Course structure

An overview of the course structure is provided below. Details of the compulsory and optional elements of the course are provided in the *Course components* section of this page.

The course is part-time only and undertaken over a period of 24 months. It comprises three compulsory courses and six electives.

All courses are taught by a combination of lectures and interactive classes. Lectures introduce students to topics and provide a high-level overview of key questions and insights to be considered. Classes serve as a forum for the discussion of key issues and consolidate students' understanding through discussion with the course leaders and their fellow students. Preparation for lectures and classes is directed by detailed reading lists and students are expected to undertake substantial independent reading.

There are opportunities for one-to-one meetings with supervisors but students are also encouraged to form study groups and to participate in discussion groups both face-to-face, during the compulsory courses, and remotely, through a virtual learning environment and social media, between the teaching blocks.

Attendance

The course is part-time. Part-time students are required to attend course-related activities in Oxford for a minimum of 30 days each year.

The compulsory courses are taught in three one-week residential periods held in Oxford. The first, Tax Principles and Policy, takes place at the start of the programme, typically in September of the first year. The second, Principles of International Taxation, takes place in January of the first year. The third, the Tax Research Round Table, takes place at the start of the second year of the course.

The electives are taught in intensive weekend sessions or in four-day blocks of time spread throughout both years. All teaching takes place in Oxford and attendance is compulsory.

As a part-time student you will be required to attend all teaching blocks in person. Teaching may take place outside of each eight-week term on occasion but we will always provide dates well in advance so that preparations can be made.

Resources to support your study

As a graduate student, you will have access to the University's wide range of resources including libraries, museums, galleries, digital resources and IT services.

The Bodleian Libraries is the largest library system in the UK. It includes the main Bodleian Library and libraries across Oxford, including major research libraries and faculty, department and institute libraries. Together, the Libraries hold more than 13 million printed items, provide access to e-journals, and contain outstanding special collections including rare books and manuscripts, classical papyri, maps, music, art and printed ephemera.

The University's IT Services is available to all students to support with core university IT systems and tools, as well as many other services and facilities. IT Services also offers a range of IT learning courses for students to support with learning and

research, as well as guidance on what technology to bring with you as a new student (https://www.it.ox.ac.uk/what-to-bring) at Oxford

The Law Faculty is fortunate to have outstanding library facilities provided by the Bodleian Law Library. As part of the Bodleian, the Law Library shares in all the advantages of being part of the largest university library in the country, including the receipt, under legal deposit legislation, of legal material published in the UK and Ireland.

The Law Library offers the vast majority of its holdings - some 550,000 items - on open shelves across four floors. Selected low-use material is housed in a book storage facility and is retrievable within half a day. The library serves a large community of graduate readers and academics in their research requirements. The strength of the collection lies in the depth of its UK holdings, combined with extensive holdings for European and Commonwealth jurisdictions. In addition, the library holds materials relating to international law, Roman law, and jurisprudence. To complement the paper collection, the Law Library provides a wide range of online legal resources. The Bodleian's collection of Official Papers is also housed in the Law Library.

The library has reader workstations, which provide access to legal databases. There is a Graduate Reading Room, a large seminar room, IT rooms and small 'discussion rooms' for private study or group work. The law librarians offer a range of classes and one-to-one sessions to support the specific research needs of graduate students.

Supervision

The allocation of graduate supervision for this course is the responsibility of the Law Faculty and it is not always possible to accommodate the preferences of incoming graduate students to work with a particular member of staff. Under exceptional circumstances, a supervisor may be found outside of the Law Faculty, eg from the Centre for Business Taxation.

Students should typically expect to meet their supervisor at least once a term. This could be in person, over the phone or online.

Assessment

Assessments for this course will be conducted by submission assignments. Compulsory courses Tax Principles and Policy and Principles of International Taxation are assessed by way of two essay assignments. The Tax Research Round Table course is assessed by way of an extended essay. Elective courses typically are assessed by way of two essay assignments. A dissertation in lieu of two elective courses is also available, with the permission of a programme director.

Course components

Compulsory study

You will take the following three core courses:

- Tax Principles and Policy
- · Principles of International Taxation
- Tax Research Round Table

Options

Typically you will take three electives per year. They will be selected from a list of options which will include courses such as:

- UK Corporate Tax
- EU Tax Law
- Value Added Tax
- · Tax and Human Rights
- Taxation of Corporate Finance
- Transfer Pricing
- · Tax Treaties
- US International Tax
- Tax and Public Policy.

Changes to this course

The University will seek to deliver this course in accordance with the description set out in this course page. However, there may be situations in which it is desirable or necessary for the University to make changes in course provision, either before or after registration. The safety of students, staff and visitors is paramount and major changes to delivery or services may have to be made if a pandemic, epidemic or local health emergency occurs. In addition, in certain circumstances, for example due to visa difficulties or because the health needs of students cannot be met, it may be necessary to make adjustments to course requirements for international study.

Where possible your academic supervisor will not change for the duration of your course. However, it may be necessary to assign a new academic supervisor during the course of study or before registration for reasons which might include illness, sabbatical leave, parental leave or change in employment.

For further information please see our page on <u>changes to courses (//www.ox.ac.uk/admissions/graduate/courses/changes-to-courses)</u> and the <u>provisions of the student contract (//www.ox.ac.uk/admissions/graduate/after-you-apply/your-offer-and-contract)</u> regarding changes to courses.

Costs

Annual course fees

The fees for this course are charged on an annual basis.

Fees for the 2026-27 academic year at the University of Oxford

Fee status	Annual Course fees
Home	£20,355
Overseas	£20,355

What do course fees cover?

Course fees cover your teaching as well as other academic services and facilities provided to support your studies. Unless specified in the additional information section below, course fees do not cover your accommodation, residential costs or other living costs. They also don't cover any additional costs and charges that are outlined in the additional costs information below.

How long do I need to pay course fees?

Course fees are payable each year, for the duration of your fee liability (your fee liability is the length of time for which you are required to pay course fees). For courses lasting longer than one year fees will usually increase annually, as explained in the University's <u>Terms and Conditions (//www.ox.ac.uk/students/new/contract)</u>.

Our <u>fees and other charges (//www.ox.ac.uk/admissions/graduate/fees-and-funding/fees-and-other-charges)</u> pages provide further information, including details about:

- course fees and fee liability (//www.ox.ac.uk/admissions/graduate/fees-and-funding/fees-and-other-charges/courses-fees-and-liability);
- how your fee status is determined (//www.ox.ac.uk/admissions/graduate/fees-and-funding/fees-and-other-charges/fee-status); and
- <u>changes to fees and other charges (//www.ox.ac.uk/admissions/graduate/fees-and-funding/fees-and-other-charges/changes-to-fees-and-charges)</u>.

Information about how much fees and other costs will usually increase each academic year is set out in the University's <u>Terms and Conditions (//www.ox.ac.uk/students/new/contract)</u>.

Additional costs

In the first year, you will attend two five-day compulsory courses and three four-day elective courses in Oxford. In the second year, you will attend one five-day compulsory course and three four-day elective courses in Oxford. Students will be required to pay for accommodation and evening meals during the courses, the likely cost of which is expected to be in the range £280 to £480 per residential. You will also be permitted to apply to submit a dissertation in year 2 of the course. Please note that if approved, depending on your choice of topic and the research required to complete a dissertation, you may incur additional expenses, such as travel expenses, research expenses, equipment, materials and field trips. These costs will vary according to the location and length of the research. You will need to meet these additional costs yourself, although you may be able to apply for small grants from the department.

Living costs

In addition to your course fees and any additional course-specific costs, you will need to ensure that you have adequate funds to support your living costs for the duration of your course.

Living costs for part-time study

Your living costs may vary depending on your personal circumstances but you will still need to cover your cost of living on a full-time basis for the duration of your course, even if you will not be based in Oxford throughout your studies. While the range of likely living costs for a single, full-time student living in Oxford in the 2026-27 academic year is between £1,405 and £2,105 per month, living costs outside Oxford may be different.

Part-time students who are not based in Oxford will need to calculate travel and accommodation costs carefully. Depending on your circumstances and study plans, this may include the cost of a visitor visa to attend for short blocks of time (//www.ox.ac.uk/admissions/graduate/fees-and-funding/living-costs) (if visitor visa eligibility criteria (//www.ox.ac.uk/students/visa/before/visitors) are met).

Further information about living costs

The current economic climate and periods of high national inflation in recent years make it harder to estimate potential changes to the cost of living over the next few years. For study in Oxford beyond the 2026-27 academic year, it is suggested that you budget for potential increases in living expenses of around 4% each year – although this rate may vary depending on the national economic situation.

A breakdown of likely living costs for one month during the 2026-27 academic year are shown below. These costs are based on a single, full-time graduate student, with no dependants, living in Oxford.

Likely living costs for one month in Oxford during the 2026-27 academic year

	Lower range	Upper range
Food	£315	£545
Accommodation	£825	£990
Personal items	£160	£310
Social activities	£50	£130
Study costs	£35	£90
Other	£20	£40
Total	£1,405	£2,105

For information about how these figures have been calculated as well as tables showing the likely living costs for nine and twelve months, please refer to the <u>living costs (//www.ox.ac.uk/admissions/graduate/fees-and-funding/living-costs)</u> page of our website.

Document accessibility

If you require a more accessible version of this document please <u>contact Graduate Admissions and Recruitment by email</u> (<u>graduate.admissions@admin.ox.ac.uk)</u>.