MSc in Taxation

About the course

The MSc in Taxation is taught jointly by the Law Faculty and the Centre for Business Taxation based at the Said Business School. It 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.

Structure, content and assessment

The MSc in Taxation offers an interdisciplinary approach to the study of taxation which will encompass perspectives drawn from the fields of law, economics and accounting and will 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.

The course is part-time only and undertaken over a period of 24 months. It comprises three compulsory courses - Tax Principles and Policy, Principles of International Taxation, and the Tax Research Round Table course – and six electives, typically three per year. Electives will be selected from a list of options which will include courses such as UK Corporate Tax, EU Tax Law, Value Added Tax, Comparative Tax Systems, Taxation of Corporate Finance, Tax Treaties, and US International Tax.

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 later in 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 by intensive weekend sessions or in other three- and/or four-day blocks of time spread throughout both years. All teaching will take place in Oxford and attendance is compulsory. The degree will feature a combination of forms of assessment. Tax Principles and Policy will be assessed by way of an exam in Oxford. Principles of International Taxation will be assessed by way of two 3,000-word assignments. The Tax Research Round Table course will be assessed by way of a 6,000-word essay. Elective courses typically will be assessed by way of two 3,000 word assignments. A 12,000-word dissertation in lieu of two elective courses is also available, with the permission of a programme director.

Pattern of teaching, learning and supervision

All courses will be taught by a combination of lectures and interactive classes. Lectures will 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 will consolidate students’ understanding through discussion with the course leaders and their fellow students. Preparation for lectures and classes will be directed by detailed reading lists and students will be expected to undertake substantial independent reading.

There will be opportunities for one-to-one meetings with the course directors but students will also be encouraged to form study groups and to participate in discussion groups both face-to-face, during the residential courses, and remotely, through a virtual learning environment and social media, between the residential sessions.
The compulsory Tax Research Round Table course will also involve lectures, but as the course culminates in an individual exercise, in the form of the 6,000-word extended essay, its learning methods are more research orientated and include a research methods session and a tutorial with a designated supervisor.

**Changes to courses**

The University will seek to deliver each course in accordance with the descriptions set out above. 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. For further information, please see the University’s Terms and Conditions.

**Expected length of course**

24 months

**Annual fees for entry in 2017-2018**

<table>
<thead>
<tr>
<th>Fee Status</th>
<th>Tuition fee</th>
<th>College fee</th>
<th>Total annual fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home/EU (including islands)</td>
<td>£11,075</td>
<td>£1,511</td>
<td>£12,586</td>
</tr>
<tr>
<td>Overseas</td>
<td>£11,075</td>
<td>£1,511</td>
<td>£12,586</td>
</tr>
</tbody>
</table>

The fees shown above are the annual tuition and college fees for this course for entry in the stated academic year; for courses lasting longer than one year, please be aware that fees will usually increase annually. Information about how much fees and other costs may increase is set out in the University’s Terms and Conditions.

Tuition and college 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 tuition and college fees).

**Additional cost information**

In the first year, you will attend two five-day residential in Oxford. In the second year, you will attend one five-day residential in Oxford. Students will be required to pay for accommodation and evening meals during the residential, the likely cost of which is expected to be in the range £280 to £480 per residential.
Living costs

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

The likely living costs for 2017-18 are published below. These costs are based on a single, full-time graduate student, with no dependants, living in Oxford. We provide the cost per month so you can multiply up by the number of months you expect to live in Oxford.

<table>
<thead>
<tr>
<th></th>
<th>Likely living costs for 1 month</th>
<th>Likely living costs for 9 months</th>
<th>Likely living costs for 12 months</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Lower range</td>
<td>Upper range</td>
<td>Lower range</td>
</tr>
<tr>
<td>Food</td>
<td>£250</td>
<td>£350</td>
<td>£2,250</td>
</tr>
<tr>
<td>Accommodation</td>
<td>£538</td>
<td>£619</td>
<td>£4,844</td>
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<tr>
<td>Personal items</td>
<td>£115</td>
<td>£255</td>
<td>£1,035</td>
</tr>
<tr>
<td>Social activities</td>
<td>£40</td>
<td>£119</td>
<td>£358</td>
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<tr>
<td>Study costs</td>
<td>£38</td>
<td>£83</td>
<td>£338</td>
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<tr>
<td>Other</td>
<td>£22</td>
<td>£45</td>
<td>£196</td>
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<tr>
<td>Total</td>
<td>£1,002</td>
<td>£1,471</td>
<td>£9,021</td>
</tr>
</tbody>
</table>

When planning your finances for any future years of study in Oxford beyond 2017-18, you should allow for an estimated increase in living expenses of 2% each year.

More information about how these figures have been calculated is available at www.ox.ac.uk/admissions/graduate/fees-and-funding/living-costs.

20 October 2016