

## Course Information Sheet for entry in 2021-22: MSc in Taxation



### About the course

The MSc in Taxation is offered by the Law Faculty and is taught in association with the Centre for Business Taxation based at the Saïd 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.

### Course structure

The MSc in Taxation 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.

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 – 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, Tax and Human Rights, Taxation of Corporate Finance, Transfer Pricing, Tax Treaties, US International Tax and Tax and Public Policy.

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.

### Pattern of teaching and learning

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 residential courses, and remotely, through a virtual learning environment and social media, between the residential sessions.

### 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 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 12,000- word dissertation in lieu of two elective courses is also available, with the permission of a programme director.

### Changes to courses

The University will seek to deliver this course in accordance with the description 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. These may include significant changes made necessary by a pandemic (including Covid-19), epidemic or local health emergency. For

further information, please see the University's Terms and Conditions (<http://www.graduate.ox.ac.uk/terms>) and our page on changes to courses (<http://www.graduate.ox.ac.uk/coursechanges>).

### Expected length of course

	Part Time Only
Expected length	24 months

## Costs

### Annual fees for entry in 2021-22

Fee status	Annual Course fees
Home (UK, Republic of Ireland, Channel Islands & Isle of Man)	£14,581
Overseas (including EU)	£14,581

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, 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.

Course fees cover your teaching as well as other academic services and facilities provided to support your studies. Unless specified in the additional cost information (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 cost information.

### Additional cost information

In the first year, you will attend two five-day residentials 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 course fees, you will need to ensure that you have adequate funds to support your living costs for the duration of your course.

If you are studying part-time your living costs may vary depending on your personal circumstances but you must still ensure that you will have sufficient funding to meet these costs for the duration of your course.

The likely living costs for 2021-22 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.

Likely living costs for 2021-22

	Likely living costs for 1 month		Likely living costs for 9 months		Likely living costs for 12 months	
	Lower range	Upper range	Lower range	Upper range	Lower range	Upper range
<b>Food</b>	£280	£400	£2,520	£3,600	£3,360	£4,800
<b>Accommodation</b>	£655	£790	£5,895	£7,110	£7,860	£9,480
<b>Personal items</b>	£130	£250	£1,170	£2,250	£1,560	£3,000
<b>Social activities</b>	£45	£115	£405	£1,035	£540	£1,380
<b>Study costs</b>	£45	£100	£405	£900	£540	£1,200
<b>Other</b>	£20	£55	£180	£495	£240	£660
<b>Total</b>	£1,175	£1,710	£10,575	£15,390	£14,100	£20,520

When planning your finances for any future years of study at Oxford beyond 2021-22, you should allow for an estimated increase in living expenses of 3% each year.

More information about how these figures have been calculated is available at [www.graduate.ox.ac.uk/livingcosts](http://www.graduate.ox.ac.uk/livingcosts).

## Document accessibility

If you require an accessible version of the document please contact Graduate Admissions and Recruitment by email ([graduate.admissions@admin.ox.ac.uk](mailto:graduate.admissions@admin.ox.ac.uk)) or via the online form (<http://www.graduate.ox.ac.uk/ask>).