

Programme Specifications – MA in Taxation (Law, Administration & Practice)

Programme Title

MA in Taxation (Law, Administration & Practice)

Institute responsible for programme

Institute of Advanced Legal Studies

Aims of the programme

The *MA in Taxation (Law, Administration & Practice)* is a new degree, commencing in October 2008. It is an advanced level programme in all aspects of taxation, including tax law, tax administration, tax policy and taxation in practice. It is aimed at those who have decided that they intend to devote a substantial part of their working careers to the field of taxation, whether as government officials, tax advisers or in-house tax specialists. Applications are particularly welcomed from those with several years of experience in the taxation field, whether in government or in the private sector. The degree is not focused solely on UK taxation, and applications are particularly welcomed from overseas candidates.

The programme is not limited to tax law, and applicants are not required to have a prior law degree, nor a prior degree or professional qualification in accountancy or taxation. Just as tax, in practice, attracts bright individuals from a diverse range of backgrounds, this programme is devised for those who come from a range of academic disciplines.

The programme is designed to be completed over one year (full-time) or two years (part-time). The programme is modular, and each candidate is required to complete 10 modules, most involving approximately 24 hours of classroom time. The teaching is designed to make the degree accessible to those who are working and studying part-time, with all the teaching being undertaken in the evenings (18:00 – 22:00), over weekends, or sometimes in “block weeks”. There are no “core” or “required” courses, and students may choose whatever courses are most appropriate to them from those on offer.

The teaching is carried out by some full-time academics, but a large part of the teaching is carried out by part-time academics who are also in practice. There are also guest lectures given by experts in the tax field, of whom London (and the UK in general) is especially well endowed.

Intended programme outcomes, and how they are achieved

The programme is intended partly to widen the students’ knowledge of taxation, and, in particular, to introduce them to aspects of taxation which they may not yet have encountered. More broadly, however, the course is intended as an opportunity for those with an enquiring mind, who have decided to devote a substantial part of their working careers to taxation, to spend some time thinking about taxation as an academic discipline and from a more theoretical perspective. The underlying idea is that a bright individual who has decided to devote a substantial part of his or her life to taxation will want to spend some time thinking, reading, discussing and applying their intellectual skills to the field in which they have chosen to specialise.

Knowledge and understanding

Students will acquire:

A detailed knowledge of those areas of taxation law, tax administration and tax practice which they choose to study. They will learn to look at tax problems in a more holistic fashion and applying a policy-oriented and principles-oriented approach. They will also develop their research and writing skills.

Students will also acquire a sense of having joined an elite of taxation specialists from around the world, and a network of similar individuals whom they may encounter throughout their subsequent professional lives in a range of situations from handling clients jointly to negotiating double taxation conventions across the table from one another.

Teaching, learning and assessment strategies

Teaching methods include lectures, seminar discussions and presentations, private reading and independent research, support for seminar and essay presentation, and the preparation and submission of essays.

The assessment of students varies from course to course and may take any of the following forms:

- a 2- or 3-hour written examination
- an extended essay (maximum 7,500 words)
- an essay (maximum 5,000 words) plus an examination
- two essays (maximum 3,000 words each), plus an examination.

The choice of method of assessment is left to each course coordinator, and students will be informed of the method of assessment before the start of each course.

There is no set requirement for a student to write a dissertation. However, students may apply to submit a dissertation (maximum 15,000 words) which will then count as the equivalent of 3 modules (i.e. one quarter of the degree). A student who wishes to submit a dissertation will need to find a supervisor from among the academic faculty for the programme. The dissertation must be submitted by 1st July.

Programme structure

The MA requires students to complete 10 modules over one year (for full-time students) or two years (for part-time students). The courses offered will vary from year to year. It is likely that there will be certain courses that are offered every year, and other courses that are offered every other year. Full-time students will, therefore, have a choice only of those courses offered in their year of study. The courses that are likely to be offered every year will include:

- Introduction to the UK tax system
- UK taxation of trading income
- UK corporate taxation
- UK taxation of corporate finance
- VAT 1
- International taxation 1 – basic principles
- International taxation 2 – double taxation conventions
- Introduction to European Community tax law
- European Community direct taxation 1

The courses that are likely to be offered every other year will include:

- Comparative corporate taxation
- European customs duties
- Accounting for taxes
- International taxation 3 – international tax avoidance and measures to combat it
- European Community direct taxation 2
- Comparative tax administration
- The ethics of tax practice
- Introduction to US taxation
- The protection of taxpayers

Part-time students may divide their courses between their two years of study as best suits them. It is anticipated, though, that most part-time students will take 5 courses in their first year, and either 5 courses or 2 courses plus a dissertation in their second year.

Assessment regulations and marking scheme

To be awarded the degree it is necessary to pass each course (and the dissertation, if a student chooses to write a dissertation). The pass mark for all examinations and the dissertation is fifty per cent (50%), the Merit Award is between 65 and 69% and the mark for Distinction is seventy per cent (70%), as required by Regulation 10.25 of the Regulations for Taught Masters Degrees. Successful completion of the modules (and the dissertation if chosen) will lead to the award of the MA.

Support for learning

Library resources

The IALS library is unique in its wealth of materials related to any area of law, and has a particularly strong holding related to taxation. There are also other libraries in London which students may need to consult, particularly the library of the Chartered Institute of Taxation (which is housed in the library of Kings College London on Chancery Lane). Nevertheless, the purchase of a number of textbooks will be necessary.

Computers

The Institute provides a computer room for Master's students, with e-mail and Internet connections. Computer, Internet and e-mail introductory sessions are held at the beginning of the academic year. A free e-mail address on the School of Advanced Study server is given to students who would like one – students who wish to retain existing e-mail accounts may access these via the Institute's computers.

Admission criteria

The normal minimum entrance requirement is a first-class or upper second-class degree (or its equivalent). No preference is given between any particular subject for the degree. Applicants with relevant experience and skill may also be considered. All applicants must demonstrate a high level of competence in written and spoken English.

Competence in English

Students whose first language is not English must be able to demonstrate competence in English, both written and spoken, to an appropriate level to carry out their studies. The IALS requires one of the following:

- either** a minimum overall score of 7.0, and no less than 6.0, in each category (*academic* reading, *academic* writing, listening and speaking), in the English Language Testing Service test administered by the British Council
- or** a TOEFL score of at least 610 in the paper-based test plus 5 in the test of written English, or a score of 253 in the computer-based test plus an essay rating of 5
- or** a Grade C or above in the Cambridge Certificate of Proficiency in English
- or** a Grade A in the Cambridge Certificate in Advanced English.

Other qualifications or proof of competence may be accepted. A degree at a UK university by an overseas student is not accepted as automatic evidence of adequate competence in English. Students from an overseas background may be required to submit a piece of written work (e.g. an essay from their undergraduate degree) with their application.