

Changes in Examination Regulations to the University Gazette – Social Sciences Division

SSD/2/2/4

Social Sciences Divisional Board

Approved on behalf of Teaching Audit Committee on 03/07/18

Title of Programme

MSc Taxation (Part-time)

Brief note about nature of change: removal of list of option papers and reference to distinction

Location of change

In *Examination Regulations 2017* <http://www.admin.ox.ac.uk/examregs/2017-18/mosbcit-p-time/studentview/>

Effective date

For students starting from MT 2018

For first examination from 2018-19

Detail of change

1. Amend citation reference 1.2 as follows:

‘2. Candidates will be required to take a total of nine courses, comprised of three compulsory courses and six elective courses. The three compulsory courses are (i) Tax Principles and Policy, (ii) Principles of International Taxation and (iii) Tax Research Round Table.

3. The six elective courses must be taken from the list of courses prescribed in the Schedule-MSc Taxation handbook and/or examination conventions. The details of the electives are set out in the relevant Student Handbook and shall be determined by regulation by the M.Sc. Management Committee, which shall arrange lectures and courses of instruction for the assessment. In addition to the elective courses in the Schedule-MSc Taxation handbook and/or examination conventions, candidates may substitute one other course that may be approved by the M.Sc. Management Committee from time to time and notified to students by the end of the Monday of

week minus 1 of the Michaelmas Term of the year in which the assessment for the subject takes place.'

2. Amend citation reference 1.3 as follows:

'~~34~~. Not all elective ~~subjects~~ courses will necessarily be taught or examined in any one year. Depending on the availability of teaching resources, the Law Faculty may limit the number of candidates who may take a ~~subject~~ course.'

3. Amend citation reference 1.4-1.9 as follows:

'~~45~~. The assessment shall consist of (a) written examinations and (b) course assignments.

Candidates must satisfy the examiners in the assessment associated with each component. Modes of assessment and submission dates will be published by one of the Directors of the M.Sc. in Taxation and distributed to all candidates in the first week of the Michaelmas Term of the academic year in which the assessment takes place. All course assignments shall be submitted electronically. On submitting the assignments, candidates will also be required to submit an online declaration of authorship. Candidates will be contacted with details of how to submit the assignments.

~~56~~. The date for notification of the electives to be offered by candidates is the first week of the Michaelmas Term of each year in which the assessments for those electives take place. Save in exceptional circumstances, no student may change their choice of elective at a later date.

~~67~~. Candidates for the M.Sc. may, with permission, offer a dissertation to replace two electives, which must be written in English and must not exceed 12,000 words (including notes, but excluding bibliography and tables of cases or other legal sources) on a subject to be proposed by the candidate in consultation with the supervisor, and approved by one of the Directors of the M.Sc. in Taxation. The dissertation shall be wholly or substantially the result of work undertaken whilst registered for the Degree of Master of Science in Taxation. In deciding whether to give approval, the Director of the M.Sc. in Taxation shall take into account the suitability of the subject matter and availability of appropriate supervision. Candidates should submit the proposed title of the dissertation and a synopsis of its scope in not more than 500 words not later than noon on Monday of Week Zero of the candidate's fourth term of study to the administrator of the M.Sc. in Taxation. Once the topic and supervisor have been confirmed by or on behalf of a Director of the M.Sc. in Taxation, the M.Sc. Administrator will communicate that information to the student and Chair of the Examination Board for the Master of Science in Taxation.

~~78~~. The required format for this dissertation is the common format prescribed for all law theses, which is printed in the relevant Student Handbook.

~~89.~~ No later than noon on Friday of the fifth week of the candidate's sixth term the dissertation should be submitted electronically via WebLearn. In order to ensure anonymity, the dissertation must bear the candidate's examination number but not the candidate's name nor the name of the candidate's college. The examiners shall exclude from consideration any part of the candidate's dissertation which is not the candidate's own work or which has been submitted to satisfy the requirements of another programme, and the examiners shall have power to require the candidate to produce for their inspection the work so submitted.

~~910.~~ Candidates who fail to satisfy the examiners in the assessment of any one of the components (other than the dissertation) may retake/resubmit the failed assessment only once, no more than six months after the release of results for the original piece of assessment. Candidates who fail to satisfy the examiners in the dissertation may resubmit it on one, but no more than one, occasion which shall be by 12 noon on Thursday of Week 10 of the Hilary Term in the following year.'

4. Delete citation reference 1.10 as follows:

~~'10. The examiners may award a distinction for overall excellence in the examination.'~~

5. Delete citation reference 1.11-1.26 as follows:

~~**'Schedule: Elective Courses'**~~

~~(i) Tax Treaties~~

~~(ii) Transfer Pricing~~

~~(iii) Value Added Tax~~

~~(iv) EU Tax Law~~

~~(v) Advanced EU Tax Law~~

~~(vi) Taxation of Corporate Finance~~

~~(vii) Comparative Tax Systems~~

~~(viii) UK Corporate Tax~~

~~(ix) Comparative Corporate Tax~~

- ~~(x) US International Tax~~
- ~~(xi) Ethical Issues in Tax Practice~~
- ~~(xii) Tax and Accounting~~
- ~~(xiii) Tax and Public Policy~~
- ~~(xiv) Current Issues in Taxation~~
- ~~(xv) Tax and Human Rights~~
- ~~(xvi) Taxation of Global Wealth'~~

Explanatory Notes

Changes to remove list of option papers, which will be published to students in the handbook and conventions, and to remove reference to distinction, as it will now be covered in General Regulations.