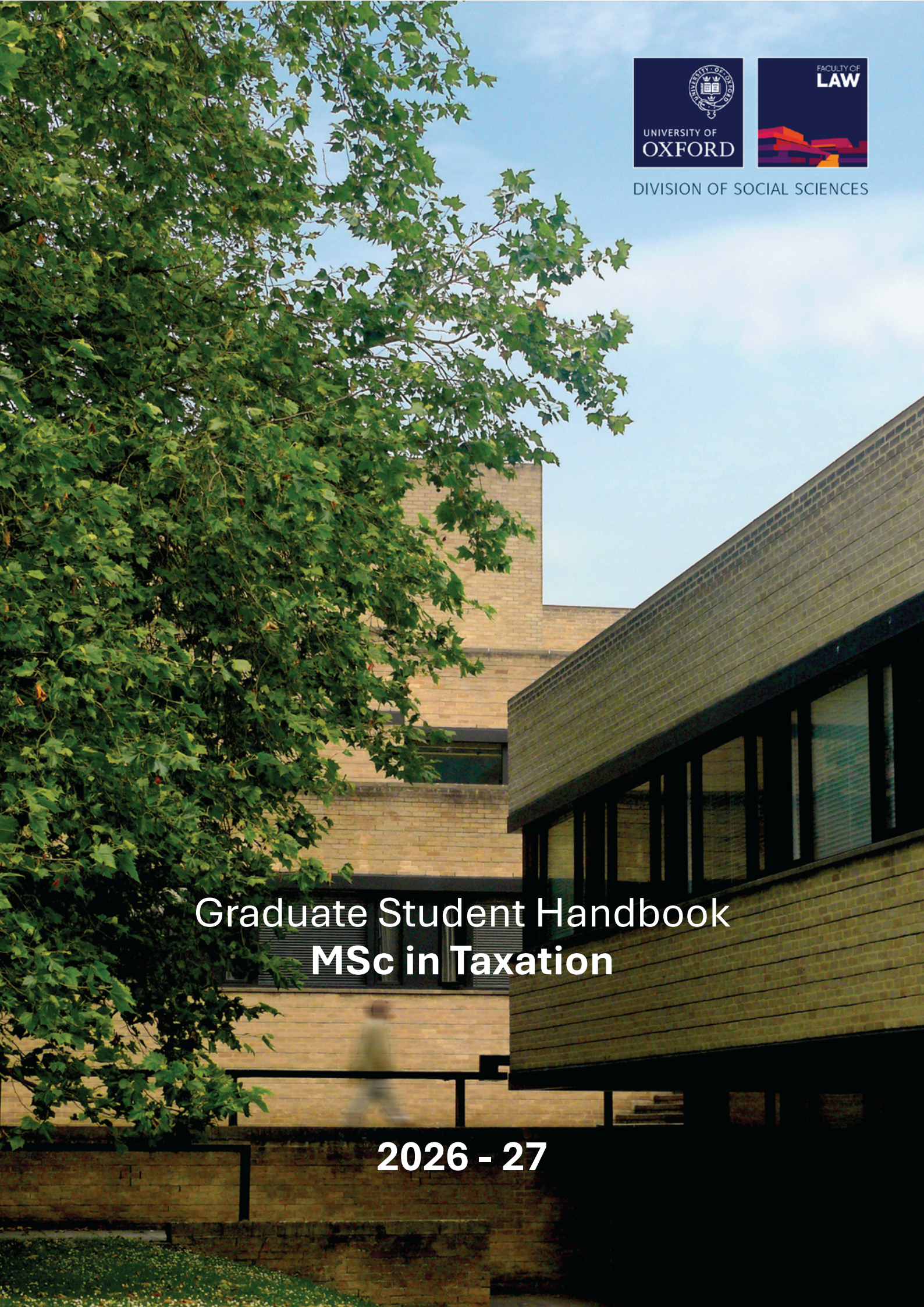

UNIVERSITY OF OXFORD

FACULTY OF LAW

DIVISION OF SOCIAL SCIENCES

Graduate Student Handbook
MSc in Taxation

2026 - 27

MSc in Taxation Handbook 2026–27
Faculty of Law, Oxford University

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Welcome to the Oxford
Part-Time MSc in Taxation

Introduction and General Administration

This Handbook applies to MSc in Taxation students on course in Michaelmas Term 2026. The information in this handbook may be different for students in other years. There are separate Handbooks for students of the Faculty's other postgraduate courses (MLF; BCL/MJur; DPhil and MPhil in Law; PG Dip in IP Law and Practice; MSc in International Human Rights Law; MSc in Criminology and Criminal Justice; DPhil and MPhil in Criminology; DPhil in Socio-Legal Studies and MPhil Socio-Legal Research).

This handbook seeks to provide information about all aspects of the MSc in Taxation including elective options available, forms of assessment, teaching provision etc. as well as serving as a source of reference for more general information about the Faculty and the various services of the University that are likely to be of relevance to MSc in Taxation students.

The Examination Regulations relating to the Master of Science by Coursework in Taxation are available below:

- Students who started in 2018–19
- Students who started in 2019–20
- Students who started in 2020–21 (same version as 2019–20)
- Students who started in 2021–22
- Students who started in 2022–23 (same version as 2021–22)
- Students who started in 2023–24 (same version as 2021–22)
- Students who started in 2024–25
- Students who started in 2025–26 (same version as 2024–25)
- Students who started in 2026–27 (same version as 2024–25)

If there is a conflict between information in this handbook and the Examination Regulations then you should follow the Examination Regulations. If you have any concerns, please contact the MSc in Taxation Course Administrator (msctax@law.ox.ac.uk).

The general Examination Regulations for Degrees of Master of Science by Coursework can be found below:

- Students who started in 2018–19
- Students who started in 2019–20
- Students who started in 2020-21
- Students who started in 2021–22
- Students who started in 2022–23
- Students who started in 2023–24
- Students who started in 2024–25
- Students who started in 2025–26
- Students who started in 2026–27 (same version as 2024–25)

The information in this handbook is accurate as of 19 September 2026. However, it may be necessary for changes to be made in certain circumstances, as explained at Changes to

Courses. If such changes are made, the department will publish a new version of this handbook together with a list of the changes and students will be informed.

Versioning

It may be necessary over the coming months to make certain changes to this handbook. The first version of this handbook is designated MSc in Taxation Handbook 2026–27 Version 1. Minor alterations are indicated by subsequent iterations of Version 1—so, version 1.1, 1.2 and so on. and each case, the changes made in the new iteration are outlined in the table. Major alterations will prompt a new version of the handbook—Version 2; and in that circumstance, you will be emailed to make you aware of the changes, which will be summarised in the table below and highlighted in the main text of the handbook as well.

Version	**Changes made subsequent to Version 1**

Welcome to the MSc in Taxation

This handbook is a guide for students on the MSc in Taxation, which is a two-year part-time postgraduate degree, offered by the Faculty of Law and taught in association with the Oxford University Centre for Business Taxation based at Saïd Business School. The handbook has been designed to provide you with the information that you will need to complete your degree. You can find a great deal of further information on the websites of the Law Faculty and the Oxford University Centre for Business Taxation.

We hope that you enjoy your time at Oxford!

Tsilly Dagan, Niels Johannesen and John Vella
Course Directors

Key Contacts

For the most part, your key contacts will be your course administrators, your supervisor and the course directors. However, on occasion you may have a need to contact the Faculty, in which case the principal contacts are

Liz Gresham	Course Administrator	msctax@law.ox.ac.uk	01865 271484 (or via MS Teams)
Agnes Strickland-Pajtok	Administrator for Alumni, Events and Teaching Support	msctax@law.ox.ac.uk	01865 281621 (or via MS Teams)
Tsilly Dagan	Course Director	tsilly.dagan@law.ox.ac.uk	(by email)
Niels Johannesen	Course Director	niels.johannesen@sbs.ox.ac.uk	(by email)
John Vella	Course Director	john.vella@sbs.ox.ac.uk	01865 271965
Paul Burns	Head of Student Administration	paul.burns@law.ox.ac.uk	(by email)
Charlotte Vinnicombe	Head of Administration and Finance	charlotte.vinnicombe@law.ox.ac.uk	(by email)

Liz, Agnes, Paul and Charlotte have offices in the St Cross Building (see section below for directions). As a general rule, you should in the first instance direct queries to Liz and Agnes. The Faculty operates under a flexible working pattern meaning they are not in the office every day; we would therefore be grateful if you please minimise unannounced visits to the administrative offices and instead email ahead if you have a question so that we can arrange to call you online or plan in advance to speak to you in person.

There are various other members of the Faculty and of its administrative staff whom you might have cause to contact at one point or another:

John Armour	Dean of the Faculty	dean@law.ox.ac.uk	(by email)
Simon Douglas	Director of Graduate Studies for taught courses	simon.douglas@law.ox.ac.uk	(by email)
Craig Edwards	Director of Development	craig.edwards@law.ox.ac.uk	01865 281198
Emma Gascoigne	Personnel Officer	personnel@law.ox.ac.uk	01865 281622
Elizabeth Wells	Bodleian Law Librarian	law.library@bodleian.ox.ac.uk	01865 271462

The Law Faculty Website and Canvas

Much information is contained on the Law Faculty website and on Canvas, the University's virtual learning environment/intranet, which has a microsite for the MSc in Taxation and the different courses/electives. There are various references to Canvas in this document and there are further details below. You will be introduced to Canvas during the first residential week.

Canvas is relatively straightforward to use and there are a number of guides and online tutorials aimed at students on the Canvas homepage. It will be the depository for reading lists and some materials not available elsewhere. Canvas can also be used for communicating with other members of the class and teachers.

The role of the Faculty, College and University

Students taking law programmes at Oxford are members of their college, of Oxford University generally and of the University's Law Faculty.

At graduate level, the **Faculty** plays the principal role in organising student's teaching and supervision and monitoring their academic progress. It consists of all college and University staff who are involved in the teaching of law. Its members meet regularly to discuss its affairs. There are also subject groups within the Faculty consisting of members with a particular interest in the various subjects.

Colleges provide support of a more pastoral nature, through the college advisor, as well as, sports, social, and welfare facilities. Long-term accommodation in college is not provided to MSc in Taxation students, as this is a part-time degree. However, some colleges may be able to let out guest rooms for some of the electives and they will offer some dining rights to you. Colleges normally have IT facilities, and a college library, with a collection of law books sufficient for most undergraduate needs. The specialist requirements of this degree will be catered for through the Bodleian Law Library located in the Law Faculty and not your college. The colleges describe their arrangements and facilities in their entries in the Oxford University prospectus (many also have their own prospectus), and, in much more detail, in the material which they supply to their own students.

The **University** contributes the overall academic structure within which the various programmes run (it is responsible for defining syllabuses, for example, and running official examinations). It also provides sports, welfare, careers, language teaching and IT facilities. It describes its arrangements and facilities on the University website (and in particular the information under the 'Oxford students' link on the homepage), and, in more detail, in the literature which students receive upon or after entry, such as the Proctors' and Assessor's Memorandum.

The Administrative Structure of the Faculty

From a Graduate student perspective, the elements of the administrative structure, which it is useful for you to be familiar with, are the following:

Graduate Studies Committee

The principal body responsible for making decisions on graduate matters is the Faculty's Graduate Studies Committee (GSC), which meets in weeks one and six each term. Its membership is made up of Faculty members with particular interests in graduate studies, and student representatives for each graduate law course (see Student Representation under the Feedback section below for more information about how student representatives are appointed and on what bodies they serve). GSC is chaired by the two Directors of Graduate Studies (taught and research) to whom the Committee delegates certain responsibilities.

Law Board

On certain matters, GSC has the power to act autonomously; on others, it makes recommendations to the Law Board, which is the governing body of the Law Faculty. The Law Board includes the Directors of Graduate Studies; most other members are elected from the Faculty, and student representatives attend its meetings. The Law Board is responsible for administering and overseeing all teaching and examining in the Faculty, and for facilitating legal research. It meets twice a term in second and seventh weeks, and in the fifth week of the summer vacation. It is chaired by the Dean of the Faculty, Professor John Armour.

Social Sciences Division/University Education Committee

Whilst the Law Board has authority to make decisions about most student-related matters, or delegate those decisions to GSC, there are certain occasions on which it is required to seek approval from one of the Committees of the Social Sciences Division which itself may then need to refer the matter to the University Education Committee.

Other Committees

The MSc in Taxation has its own management committee which meets once a term and reports to GSC, and there is a Faculty Committee for Library Provision which deals with matters relating to the functioning of the Bodleian Law Library. There are also a number of Faculty committees, which deal with matters less directly associated with graduate student concerns (Planning and Resource Committee, Development Committee, Appointments Committee). The MSc in Taxation also has an Advisory Board with external representatives with professional experience in taxation (listed on our webpage).

Administrative Officers

The Faculty's Head of Administration (Charlotte Vinnicombe) is responsible for day-to-day administration of faculty activities and the Law Faculty Office and there are various individuals with responsibilities for different aspects of student administration: the Head of Student Administration, Paul Burns, who is responsible for day-to-day administration of academic student affairs; the Graduate Studies Administrator (Geraldine Malloy) is responsible for administration of research students and progression of those students through the degree programmes; and the Student Administration Officer (Marianne Biese) is responsible for certain student-related events and general course administration.

The Law Faculty and the St Cross Building

The Law Faculty's physical location is the St Cross Building, on the corner of St Cross Road and Manor Road.

To find the MSc in Taxation Office, follow the flight of steps up the outside of the building to the second landing and go through the sliding door on your left to the reception area. The MSc in Taxation office is on the second floor, past the Law Board Room.

The building houses the administration of the Faculty, and its principal lecture and seminar rooms—the Gulbenkian Lecture Theatre, the Cube, and Seminar Rooms D, F, G and J. The Missing Bean Café is on the second floor and is open Monday to Friday during term time; and occasionally in very early and very late vacation weeks.

At the top of the building is the Bodleian Law Library. As well as holding the library's collection of legal texts, it also houses the Freshfields IT Room, three Discussion Rooms and a Seminar Room. Discussion Rooms One and Three are suitable for 3–4 people; Discussion Room Two is suitable for up to 6 people and the Seminar room can seat up to 15 people. Further information about the Library is provided in the section of this handbook entitled 'Facilities'.

The Oxford University Centre for Business Taxation, Saïd Business School

The Centre for Business Taxation is based at the Saïd Business School, on Park End Street, next to Oxford train station.

Student Self-Service

Student self-service provides web access to important information that you will need throughout your academic career. You are able to register, view and update your personal and academic information throughout your studies at Oxford by visiting the Oxford Students site and clicking the red button on the right had side which reads 'Access Student Self Service'.

Student Handbook

There is a generic Student Handbook containing information that applies in common to all students. It covers information about such things as student welfare, exams, disciplinary procedures etc.

College Handbooks

Each college will have its own Handbook relating to college matters of one sort or another. These will be available on your college's webpages though most colleges will also give you a printed copy at the start of your course.

Canvas

Canvas is a web-based Virtual Learning Environment (VLE), used to both support and enhance teaching and learning.

Main MSc Taxation Canvas site for 2026–27 entry: MSc Taxation (ox.ac.uk). There are also individual sites for each course/elective you are registered for, which will be on your dashboard once you have completed exam entry in the Autumn.

This is where the course material (reading lists etc.) will be uploaded; you can sign up for electives and chat with other students.

Inspera

Inspera is a web-based Virtual Learning Environment (VLE), used for the submission of summative assessments. Once you have logged into Inspera you will see all assignments you are registered for on your dashboard.

Academic Dress

The full regulations concerning academic dress can be found at Academic Dress. However, we would suggest you refer to information that will be provided by your college, as this is likely to be more user-friendly. You are only likely to need to wear academic dress if you graduate in person but it can be required for other occasions such as formal course dinners or during residential week social occasions.

Dates of Term

Oxford University term dates

Key Dates and Deadlines

1 September 2026
Deadline to register via student self service

28 September–2 October 2026
Tax Principles and Policy compulsory course and Tax Research Round Table

9 October 2026
Deadline for 2nd years to submit a title and description for a proposed dissertation Approval of the optional dissertations shall be communicated as soon as possible, usually within two weeks

9 October 2026
Deadline for student representative nominations & to submit front- or back-loading request forms

5 November 2027 *(date will be confirmed on Student Self Service)*
Deadline for submission of exam entry form (see further information on entering for examinations in section entitled 'Assessment' later in this handbook)

11–15 January 2027
Principles of International Taxation compulsory course

29 January 2027
Deadline for Tax Principles and Policy assignments Deadline for Tax Research Round Table assignments

24 February 2026
Deadline for Tax and Public Policy assignments

7 April 2027
Deadline for Principles of International Taxation assignments

14 April 2027
Deadline for Tax Treaties assignments

24 May 2027
Deadline for EU Tax Law assignments

28 May 2027
Deadline for UK Taxation of Global Wealth assignments

28 May 2027
Deadline for optional second-year Dissertation

28 May 2027
Deadline for Dissertations

9 June 2027
Deadline for Transfer Pricing assignments

25 June 2027
Deadline for Current Issues in Taxation assignments

28 July 2027
Deadline for Ethical Issues in Tax Practice assignments

2 August 2027
Deadline for International Tax Reform: The 2 Pillar Solution Tax assignments

11 August 2027
Deadline for Rereading Classic Texts assignments

1 September 2027
Deadline for Tax and Development assignments

8 September 2027
Deadline for US International Tax assignments

TBC: 20 September 2027
Start of 2027–28 academic year residential weeks (-2nd week)

Mid-October 2027
Final Exam Board (final marks and outcomes for year 2 students are confirmed)

Graduation

In the October of your second year of study, once all course assignments have been submitted, the exam board will meet for the final time to ratify all marks and confirm degree outcomes. Graduation ceremonies are organised by your college; you will be contacted during your second year with booking information.

Oxford Students website

For general information about all aspects of student life- academic matters, fees, social activities, health and welfare, please refer to the University's webpage 'Oxford Students'.

This is a very useful resource, covering information from all sorts of areas of the University's activities and is a good starting point if you have queries on almost any subject, which does not pertain specifically to the Law Faculty itself. For more information about other useful University resources, please refer to the sections on Facilities and Support that appear later in this handbook.

Visa Information

For information about all matters relating to visas, please refer in the first instance to the Oxford Students visa & immigrations page. Please note that it is your responsibility to ensure you have the correct visa to complete your study at Oxford. Queries on visas if not answered on the webpage linked here should be directed to the Student Immigration team.

Funding Opportunities

General information about funding—including details of fees and potential sources of funding, can be found on the University funding website.

Details of MSc in Tax scholarships, other Law Faculty scholarships and college scholarships for which law students are eligible can be found at Funding and scholarship search.

Hardship Funding

It is expected that all students will secure the necessary funds to cover their fees and living costs. The University and its colleges have limited funds available to students who experience financial difficulties after starting their course.

Accommodation

Students must pay for their own accommodation and meals whilst in Oxford. The Course Information Sheet details expected expenditure for full-time graduate students living in Oxford and can be used to calculate expected pro rata expenditure for when you as a part-timer are in Oxford.

The Tax Principles and Policy and Tax Research Round Table residential week will be taught at St Hugh's College, where accommodation has also been reserved. You will have received details of how to pay for accommodation in the pre-arrival letter sent in summer 2026.

The Principles of International Tax will be taught in January with locations to be confirmed closer to the time. For the mandatory residentials in September and January, course lunches and one dinner are covered by the course fee.

Please let the Course Administrator know as soon as possible if you do not wish to stay in the accommodation organised by the Law Faculty during the residential weeks.

There is no guarantee of accommodation for the elective courses or at any time other than for the mandatory courses. A list of possible places to stay whilst in Oxford can be found on the Canvas site.

Attendance

A collective learning experience has been specifically designed to act as one of the many key strengths of this course. Your experience, that of your peers, and the success of the MSc in Taxation to date, depends largely on your active participation in class. The course's in-person group-based learning style allows you to learn not only from your tutor, but also from the global experiences of an exceptional cohort. You are therefore required to attend 100% of courses—3 x compulsory, 6 x elective—across the two years in person.

We appreciate that sometimes due to unforeseen circumstances it may not be possible for you to travel to Oxford. If this ever arises you should write to your academic supervisor as soon as you're able, copy in the Course Administrator, and request that you are excused from attending the relevant course. If permission is granted, you will be given access to the course recordings once teaching has concluded. Please note that recordings may not always be available depending on technical capability and permission from course teachers, and that these unforeseen circumstances are only relevant to those experiencing serious problems—either medical or personal. Work commitments are not included, and you are expected to plan in advance for these.

As we continue to navigate after the pandemic, changes to University or UK government policy regarding Covid-19 or other disruptions cannot be ruled out. In these situations, or if the academics teaching the course are unable to teach in person, residential courses may

need to move to a hybrid or fully online delivery model. If this is the case, we will provide as much notice as possible and make every effort to accommodate various time zones whilst ensuring content is available for you to engage with at a convenient time.

The Programme

Full Title and FHEQ level

The MSc in Taxation is a Master of Science. Its FHEQ level is 7 (FHEQ stands for Framework for Higher Education Qualifications—it is used to identify the level of qualifications offered by universities in England, Wales, and Northern Ireland).

The Broad Design of the MSc in Taxation

The Oxford MSc in Taxation is a two-year part-time postgraduate degree offered by the Oxford University Faculty of Law and taught in association with the Oxford University Centre for Business Taxation based at Saïd Business School. Both the Law Faculty and the Centre for Business Taxation are leaders in their field. The Faculty of Law has a long, distinguished history and is one of the pre-eminent law faculties in the world. The Centre for Business Taxation is a unique interdisciplinary tax research institute, which produces cutting-edge research in economics and law and is heavily engaged in tax policy debates and tax policy-making both in the UK and internationally. It serves as a meeting point for the world's foremost legal, economic and accounting researchers.

Unusually among Masters in Taxation degrees, the MSc in Taxation has been designed by a combination of lawyers and economists. The degree is taught by lawyers and economists from the Faculty of Law and the Centre for Business Taxation, as well as a select group of tax practitioners and other leading academics. This combination ensures that students not only acquire a detailed understanding of technical law, but also the ability to think deeply about the underlying policy considerations. An element of interdisciplinarity runs through the whole degree and, in addition, the in-built flexibility of the programme allows students to tailor their studies to their individual preferences.

This flexibility is particularly important because the MSc in Taxation has been designed as a part-time degree to appeal to a range of students from a variety of disciplinary backgrounds. The degree aims to accommodate both those who are engaged in full-time careers and those who are taking a break but have other duties and responsibilities. Teaching is undertaken in intensive periods, primarily during three residential weeks and at weekends, or in other short blocks of time. Care has been taken in designing the degree to ensure that, despite its part-time nature, students still enjoy the Oxford experience, including Oxford teaching methods, small class sizes, college life and interaction with Oxford faculty and students.

These unique features of the MSc in Taxation make it the ideal degree for practitioners in law and accounting firms who wish to move from a technical to a deeper understanding of taxation: insights that will help propel their career forward. This approach also makes this the degree of choice for those working in revenue authorities and treasury departments, as well as for those contemplating an academic career in taxation. Teaching is planned so that the many skills-sets and knowledge bases represented in the class are accommodated and developed to enhance class discussion.

The increased focus on taxation by politicians and the media, as well as the ever-increasing technical demands of the subject and the pace of change at an international level, means that there has never been a more important time to study taxation from a range of perspectives.

Intended Learning Outcomes

Educational Aims of the Programme

- To provide students with a knowledge of UK, European and International tax law.
- To offer an interdisciplinary approach to the study of taxation which will encompass perspectives drawn from the fields of law, economics, and accounting.
- To provide students with a thorough understanding of policy issues relating to taxation.
- To encourage students to view individual issues in particular areas in the broader context of the tax (and spending) system of the state.
- To provide students with an in depth understanding of the technical aspects of the subject, as well as their relationship with broad policy issues.
- To provide students with an understanding of the very latest developments in domestic and international taxation.
- To teach students how to critically evaluate proposals for new taxes or for changes to existing taxes.
- To expose students to the latest academic thinking and writing on taxation.
- To provide students with a critical understanding of issues that cut across many areas of taxation, such as avoidance, complexity and compliance and the relationship between taxation and relevant underlying areas of law and legal issues.

Programme Outcomes

Students will develop an understanding/knowledge of the following:

- A general understanding of the fundamental principles of taxation, including the objectives and function of taxes, types of taxes, the tax unit, and tax avoidance.
- A general understanding of international tax law and policy, including its relationship with public international law, anti-avoidance measures, international tax administration, the UK international tax regime, and the impact of EU law on the international tax system.
- An in-depth understanding of the particular subject on which the student chooses to write an extended essay at the end of the Tax Research Round Table course.
- A knowledge of taxation in a number of specific contexts as covered by the six electives students are required to undertake; areas covered include tax and public policy, EU tax law, comparative corporate tax, US international tax, and VAT.
- A critical understanding of issues that cut across many areas of taxation, such as avoidance, complexity and compliance and the relationship between taxation and relevant underlying areas of law and legal issues.
- An understanding of the latest developments in taxation.

An understanding of options for potential changes to the domestic and international tax systems in the short, medium and long run.

Teaching Arrangements

Each compulsory course (TPP, PIT and TRR) will provide approximately 30 hours of teaching. Each elective course will provide approximately 24 hours of teaching. Teaching for each course option is provided by the following means:

Lectures: Lectures are central to the learning experience of MSc in Taxation students. They introduce students to topics. They are intended to provide a high-level overview of key questions and insights to be considered. As such, they serve to organise students' understanding and prepare you for independent work, which will form the bulk of your study. Thus, lectures should not be expected to cover everything you need to study; rather they provide a framework.

Interactive classes: These serve as a forum for the discussion of key issues related to the topic under consideration. Classes will consolidate your understanding through discussion with the programme leaders and your fellow students. Depending on the course, seminars range in size from a handful to up to 60 participants.

Preparation for lectures and classes will be directed by detailed reading lists distributed to students at the outset. You will be expected to undertake substantial independent reading. Students will also be encouraged to form study groups and to participate in discussion groups both face to face, during the residential weeks and remotely through Canvas and social media between the residential weeks.

Important Information: Reading lists and PowerPoint materials will be copyright of the teacher and/or Oxford University and should not be reproduced in any form. Readings on Canvas are often copyright, please note the rules about reproduction and circulation.

Students with student support plans (from Disability Services) must obtain permission to record lectures; any student found to be recording lectures without the permission of the teacher will face disciplinary procedures. We may record some ourselves—with permission from the teacher. These recordings will only be made available to students who either have a relevant disability, or who are unable to attend the course for exceptional reasons.

Timetable for 2026–27

MSC IN TAXATION TIMETABLE—2026/27 ACADEMIC YEAR					
September 2026	**November 2026**	**December 2026**	**January 2027**	**February 2027**	**March 2027**
Tax Principles & Policy (Year 1 students) Mon 28 Sept– Fri 2 Oct 2026 (MT-1) JF, AE, NT (and others) Tax Research Round Table (Year 2 students) Mon 28 Sept– Fri 2 Oct 2026 (MT-1) JV, NJ (and others) *N.B. October = Nothing Planned*	**Tax Principles and Policy *Formative* Assignment** **20.11.26** Tax & Public Policy Thu 26–Sun 29 Nov 2026 (MT7) JV, MD, NJ		Principles of International Taxation (Year 1 students) Mon 11 Jan– Fri 15 Jan 2027 (HT0) PB, TD, JV, NJ Tax Treaties Fri 22 Jan– Mon 25 Jan 2027 (HT1) PB, SMe, DT **Tax Principles & Policy *and* Tax Research Round Table 29.01.27**	UK Taxation of Global Wealth - 1 Fri 12–Sat 13 Feb 2027 (HT4) EC, AA, AE EU Tax Law Thu 25 Feb–Sun 28 Feb 2027 (HT6) AC (and guests) **Tax & Public Policy** **24.02.27**	UK Taxation of Global Wealth - 2 Fri 5–Sat 6 Mar 2027 (HT7) EC, AA, AE Problems in Transfer Pricing & PE Profit Attribution Thu 18–Sun 21 March 2027 (HT9) RC
April 2027	**May 2027**	**June 2027**	**July 2027**	**August 2027**	**September 2027**
Current Issues in Taxation: Comparative Tax Law Thu 1–Sun 4 April 2027 (HT11) Teachers TBC **Principles of International Taxation** **07.04.27** **Tax Treaties** **14.04.27**	Ethical Issues in Tax Practice Fri 7–Mon 10 May 2027 (TT2) PB, JF and others **EU Tax Law** **24.05.27** International Tax Reform: The Two Pillar Solution Thu 13–Sun 16 May 2027 (TT3) JV, RC, MD, HWB Rereading Classic Texts in Tax Law & Policy Thu 20–Sun 23 May 2027 (TT4) TD, LS, RA (and guests) **UK Taxation of Global Wealth** **28.05.27** **Dissertation** **28.05.27**	**Transfer Pricing** **09.06.27** Tax & Development Wed 16–Sat 19 June 2027 (TT8) TD, VP (and guests) US International Tax Mon 21– Thu 24 June 2027 (TT9) SS, SM and others **Current Issues in Taxation: Comparative Tax Law** **25.06.27** **Alumni Event and end of Course Dinner** Sat 26 June 2027	**Ethical Issues in Tax Practice** **28.07.27**	**International Tax Reform: The Two Pillar Solution** **02.08.27** **Rereading Classic Texts** **11.08.27**	**Tax & Development** **01.09.27** **US International Tax** **08.09.27**

Italicised courses marked with an asterisk are still to be confirmed and updates will be circulated ASAP*
It may be necessary to amend the timetable before the start of the academic year, or in other exceptional circumstances. If an amendment is necessary, we will provide as much notice as is possible.

How to Register/Change your Elective Option Preferences

You initially register for your choice of electives using the exam entry form on Student Self Service; details on how to do this will be emailed to you directly from the central university. Registration normally takes place in mid-October. Further information can be found under 'Entering for University Examinations'.

The MSc Course Directors will rely on the students' chosen electives in organising the delivery of the programme. This includes arranging teachers and teaching rooms and determining whether changes need to be made to the electives on offer. For that reason, students should try to avoid changing electives if at all possible. In any case, no student may change their choice of elective after the October registration deadline without first obtaining the permission of the MSc Course Director nominated to make such decisions. If you wish to change an elective after the October registration deadline, you should in the first instance contact your supervisor to discuss the position. In general, we will try to accommodate requests for change. However, the later you request a change, the more problems are created, and hence the less likely it is that permission will be granted and this is within the absolute discretion of the nominated director. As a guide, within three weeks of the beginning of an elective, the nominated Director will expect to be given evidence of very good reasons why a change of elective is requested and once the course has started permission to change out of it will be granted only in exceptional circumstances. Should a change of elective be permitted, the Academic Records Office will impose an administrative charge. Once the summative questions for an elective have been issued, it will not be possible to change your choice of elective.

Front/Back Loading Requests

Although it is **not** encouraged, it is possible for students to request to front load electives so that you complete four in year 1 and two in year 2, or to back load your electives so that you complete two in year 1 and four in year 2.

If you wish to front or back load electives, students will initially need to discuss this with their supervisor. Students will be required to complete a front or backloading form which they can request from the MSc Taxation office. The deadline for returning the completed form will be Friday 9 October 2026.

Auditing Electives on the MSc

We are pleased to have a flexible policy in relation to auditing courses that form part of this degree but that you have not elected to take, and are delighted that some of you wish to do additional courses, but permission to do this is subject to space being available and other administrative factors. It is important to notify us of your wish to audit as early as possible and at least one month before the elective.

Please do not attend a course unless you have signed up to take it as one of your assessed courses or have permission to audit it as we may not have enough space in the room and there may be other difficulties. This is unfair on the teacher and the other students. As a general rule, students should seek to audit no more than **two** courses in any one year.

Programme Requirements and Permitted Combinations of Courses

Students are required to take nine courses over two years—three compulsory core courses and six elective courses. The norm is for students to take a total of five courses in Year 1 and four in Year 2. With permission, they may take four courses in Year 1 and five in Year 2 or, exceptionally, six courses in Year 1 and three in Year 2.

A 12,000-word dissertation in lieu of two elective courses is also available for year 2 students.

The three compulsory core courses are:

- Tax Principles and Policy: taught in September of Year 1 and assessed by way of two 3,000-word assignments
- Principles of International Taxation: taught in January of Year 1 and assessed by way of two 3,000-word assignments
- Tax Research Round Table: taught in January of Year 2 and assessed by way of an extended 6,000-word essay.

Electives are taught in Oxford as intensives, usually over two weekends or in other short blocks of time, and typically are assessed by way of two 3,000-word assignments. Presently, the list of elective courses includes the below. Those not offered in 2026–27 are normally offered every other year, but this is never guaranteed.

- Current Issues in Taxation: Comparative Taxation
- Ethical Issues in Tax Practice (not offered in 2027–28)
- EU Tax Law
- International Tax Reform, The Two Pillar Solution (not offered in 2027-28)
- Problems in Transfer Pricing and PE Profit Attribution
- Rereading Classic Texts in Tax Law and Policy
- Taxation of Corporate Finance (not offered in 2026–27)
- Tax and Development
- Tax and Human Rights (not offered in 2026–27)
- Tax and Public Policy
- Tax Treaties
- UK Corporate Tax (not offered in 2026–27)
- UK Taxation of Global Wealth
- US International Income Taxation (not offered in 2027–28)
- Value Added Tax (not offered in 2026–27)

The Law Faculty may limit the number of students in each elective.

***Please note that the list of available electives changes from year to year and none are guaranteed to run each, or every other year. Course content and teachers are also subject to change.

Tax Principles and Policy

This core course introduces students to fundamental principles in taxation as well as enabling students to meet with each other and exchange ideas. Students taking this degree come from

a variety of disciplinary backgrounds and have varying levels of experience, but all will have something to learn and something to bring to the table during this interactive course.

The focus is on themes and concepts that will provide students with the necessary grounding to study a range of topics in tax law within their political and economic context. The aim is to create an understanding of the requirements of a tax system and the difficulties encountered in designing, legislating for and administering such a system.

The course includes the following topics:

- Tax Concepts (including objectives and function of tax, tax base, capital vs income distinction in tax law, relationship between tax and accounting profits, sources of tax law and constitutional issues)
- The Tax Unit (individuals, couples or families? Taxing companies, partnerships, trusts and other entities)
- Tax Avoidance (including the meaning of tax avoidance, and judicial and legislative responses)

The aim of the course is to provide students with a common foundation of key principles, concepts and policy issues in tax. Students will be able to draw upon their understanding of these principles, concepts and issues, including the objectives of tax and tax avoidance, in developing their understanding of the material covered on their other compulsory and optional courses.

The course is led by Emeritus Professor Judith Freedman, Dr Alexandra Evans, David Tipping, Dr Nicolas Traut, Professor Tsilly Dagan with others on 28 September–2 October 2026.

Principles of International Taxation

The Principles of International Taxation core course introduces students to international taxation. It is also a foundation course for subsequent international tax courses.

The course includes the following topics:

- Introduction to international tax law and state practice in claiming tax jurisdiction
- History of international tax law
- Principles for taxing international business income
- Causes of international double taxation and methods of relief
- Introduction to tax treaties, and the OECD Model Tax Convention
- Transnational enforcement of tax liabilities
- Settlement of international fiscal disputes
- Tax havens, harmful tax competition and cooperation amongst revenue authorities
- The future of international tax law

The course is taught by Visiting Professor Philip Baker KC, Professor Tsilly Dagan and Professor John Vella on 11–15 January 2027.

Tax Research Round Table

The Tax Research Round Table core course will expose students to emerging ideas in the taxation field. Lecturers will be drawn from Oxford University, including non-tax faculty who

will cast light on recent developments in other areas of law, for example public law, restitution and legal theory, or who will discuss research in economics, accounting or finance where these developments are significant for tax experts. In addition, we may call on International Research Fellows of the Centre for Business Taxation or other external experts to give a paper regarding their research.

This course involves lectures during the residential week in Michaelmas Term—1st Week of Year 2—plus a session on essay writing. The extended essay topics will be based on the research papers chosen for the roundtable.

The course is led by Professor John Vella and Professor Michael Devereux on 28 September–2 October 2026.There will be other lecturers and guests participating.

Current Issues in Taxation

This course will focus on new or relevant items within taxation of the given year and will be taught by lecturers relevant to the subject area. In 2027 it will focus on Comparative Taxation.

Some problems and design challenges of taxation affect many, or even all, tax systems. Building on foundational concepts covered in Tax Principles and Policy and Principles of International Taxation, this course enables students to develop an in-depth understanding of these common challenges by engaging with legislative approaches from various jurisdictional perspectives. Besides providing a source of inspiration and a theoretical framework for assessing particular tax policy options, the comparative approach familiarises students with the structural variations among national tax systems – an understanding that is essential for a growing set of transnational business transactions.

The first part of the course establishes a methodological framework for comparative taxation. It explores the implications of broader political contexts, examining constitutional and budgetary law principles across common law systems, continental European countries, and other legal frameworks, such as those of BRICS and EMDE countries.

The second part of the course focuses on current challenges in taxation that lend themselves to comparative analysis. Drawing on examples from students' home jurisdictions alongside recent global developments, the class will contrast and compare varied legislative solutions to sharpen our understanding of the core problems and potential remedies.

Throughout the course, we will move from classical problems towards more recent examples. Among the issues we will discuss will be:

- Constitutional limitations on taxation
- Conceptual contours and mitigation of tax avoidance
- Pigouvian taxation that pursues regulatory objectives beyond revenue generation, such as ESG or public health considerations
- Definition of source when taxing non-resident taxpayers
- Legislative engagement in tax competition, such as preferential regimes offered to individuals and companies

- Taxation as a crisis governance instrument, such as fiscal responses to the Covid-19 pandemic or the recent utilisation of taxation as an instrument of foreign policy.

The course is taught by Professor Johanna Stark with Professor Andrés Báez Moreno, Universidad Carlos III de Madrid, on 1-4 April 2027.

Ethical Issues in Tax Practice

The Ethical Issues in Tax Practice course focuses on some of the ethical issues that arise for those involved in the tax world, whether as tax advisors, in-house tax counsel, tax officials, or tax policy makers. The emphasis is on the classroom discussion of several scenarios that raise ethical issues. Guests are invited to the class to speak on related issues, including corporate social responsibility, and on the limits of acceptable tax avoidance. It is an opportunity for tax professionals (or potential tax professionals) to work through and think through some of the potential ethical issues they will face (or may already have faced) in practice.

The course is taught by Visiting Professor Philip Baker KC, Emeritus Professor Judith Freedman and others on 7–10 May 2027.

EU Tax Law

The course EU Tax Law will enable students to develop an in-depth understanding of European Union (EU) tax law and policy in the global context. This course will provide a comprehensive overview of the key aspects necessary for understanding how EU law affects investors and other economically active persons and entities within the EU and from third countries; as well as demonstrating how the EU's tax policies are influenced by and shape global tax developments.

The programme will include the study of:

- The primary law of the European Union and the effects it has on Member States' direct taxation through the fundamental freedoms. This part will focus on landmark cases and several case studies, which illustrate the impact of EU law on national tax systems, including exit taxation and anti-avoidance cases. Both the examples of the application of the freedoms within the territory of the EU/EEA and in third-country scenarios will be addressed.
- The interaction between the international and European legal order in the tax context. The relationship between various types of legal instruments will be covered, including possible tensions between the Anti-Avoidance Directive and bilateral tax treaties and the application of the OECD's Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting in the EU.
- EU fiscal state aid. This part will offer an overview of fundamental features of the EU fiscal state aid regime, its impact on tax rulings by EU Member States and an in-depth inquiry into the Apple case.
- The EU secondary legislation which facilitates cross-border capital flows (the Parent-Subsidiary Directive and the Interest and Royalties Directive), tackles abusive tax practices (the Anti-Avoidance Directive), stimulates administrative cooperation (the Directives on Administrative Cooperation in Tax Matters) and introduces an obligation on Member

States to arrive at a resolution of all disputes that originate in bilateral tax treaties (Directive on Tax Dispute Resolution) will be discussed.
- Non-binding measures (the so-called "soft law"), including those aimed at tackling "harmful tax competition" and the promotion of good tax governance in third countries through the "black" and "grey" lists of non-cooperative jurisdictions.
- Current issues in EU tax law and ongoing policy work, including the proposed harmonisation of corporate tax base and the introduction of formulary apportionment (Directive on Common Consolidated Corporate Tax Base), and the initiative on the taxation of the digitalised economy.

The course is taught by Dr Anzhela Cédelle and guests on 25–28 February 2027.

International Tax Reform, The Two Pillar Solution

This course will cover the G20/OECD Inclusive Framework's Two Pillar Solution. It will look at the main mechanics of the two pillars and also examine their underlying principles and policy objectives. It asks whether these objectives had been met and whether the reform would lead to a "good" international tax system. Alternative reforms were also considered.

The course is taught by Professor John Vella, Professor Michael Devereux, Dr Richard Collier and Dr Heydon Wardell-Burrus on 13–16 May 2027.

Problems in Transfer Pricing and PE Profit Attribution

Often shortened to 'Transfer Pricing' only.

This course is concerned with the arm's length principle and its application in the form of transfer pricing and profit attribution rules. The course provides an overview of transfer pricing and profit attribution from both a theoretical and practical perspective using case studies to illustrate the key principles, with a focus on the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations and the OECD's guidance on PE attribution including the 2010 Report on the Attribution of Profits to Permanent Establishments. The course will consider the current debate on transfer pricing and profit attribution with a number of topical examples and the major conceptual, technical and practical problems of the income allocation rules will also be an especial area of focus.

The course includes the following topics:
- Fundamental Sources
- The Arm's Length Principle and Comparability
- Functional Analysis
- Transfer Pricing Methods
- Comparability analyses in practice
- Intra-group services
- Risk and capital
- Issues raised by minimal function entities
- Financing
- Intangible property
- Business restructurings
- Permanent Establishments

- Compliance issues
- Avoiding Double Taxation/Dispute Resolution
- The future of the income allocation rules/arm's length principle

The course is taught by Dr Richard Collier, Associate Fellow at Saïd Business School and others on 18–21 March 2027.

Rereading Classic Texts in Tax Law and Policy

Tax law is at a crossroads. Dramatic changes over the past few years on the national, regional, and global levels have yielded substantial challenges for tax law and policy. These changes have brought to the forefront big questions on the normative and practical levels, domestically and internationally. Classic dilemmas of increasing welfare versus (re)distributing it have intensified, while new dilemmas of membership in democratic societies, tax competition and international cooperation have emerged.

In this course we will go back to some of the most influential articles and books written on various aspects of tax law, theory and policy (e.g., what is income, tax and inequality, tax expenditures, taxing women, environmental taxation, international tax competition v. cooperation and global justice). The students will read these classics with a critical eye, evaluate their contributions, confront them with their critics, and examine their relevance to contemporary times and the issues currently at stake. The materials would employ a variety of normative considerations—justice, efficiency, personhood, and democratic participation—and will engage with methods and concepts that often inform other areas of law as well as other disciplines.

The first part of the course will focus on domestic issues while the second half will be devoted to international tax issues. In preparation for class, the students will submit reaction papers in which they will engage with the reading materials based on focused questions designed to promote their critical and creative engagement with the readings. The sessions of the course will be conducted in an interactive seminar style, providing the students with further theoretical input and building discussions around ideas that the students have raised in their reaction papers.

The course will be taught by Professor Tsilly Dagan with guest lecturers Professor Linda Sugin, Fordham Law School, Professor Reuven Avi-Yonah, University of Michigan School of Law and others on 20–23 May 2027.

Taxation of Corporate Finance

This course focuses on the tax treatment of debt, equity and derivative contracts, but also includes other financing structures such as repo transactions and equity finance. The aim of the course is to provide practical knowledge and insights into the general approaches that can be taken in the taxation of these instruments. Significant attention is given to the principles of corporate finance taxation and their impact on financing and investment decisions. The course aims to alert students to some of the most important policy debates surrounding the decision to tax corporate capital and the use of taxation as a means of regulating corporate behaviours. In particular, students will learn about the tax treatment of: income earned through holding securities and lending money; capital raised by issuing

securities and borrowing money; and the impact of tax-driven arbitrage relating to financing structures, including in a domestic and cross-border context. Students will also acquire the ability to identify the tax implications of the most common corporate financing decisions and those corporate investment decisions that relate to shares and other financial instruments. Though some of the discussion will be illustrated by reference to the UK tax system, there is no requirement that those attending the course need to have any detailed understanding of the UK tax rules (and nor is this a goal of the course). The rules in other tax systems will also be used to illustrate the discussion in appropriate cases.

This course will not be offered in 2026–27.

Tax and Development

This course will explore the role of taxation in the governance and economies of emerging and developing countries. We will discuss the role of taxes in state building and explain how tax systems of emerging and developing countries evolved over time. We will explore the challenges such countries face in pursuing the classic goals of taxation, namely justice and efficiency, and consider the impact of increasing globalization and tax competition on the ability of LDCs to promote those goals. We look at the interaction of states' tax policies with the policies of other (developed as well as emerging and developing) countries in bilateral tax treaties and consider the dynamics of such treaty negotiations. Finally, we will consider the impact of current multilateral initiatives for global reform of the taxation of multinational enterprises, of previous recent reforms such as the OECD/G20 Base Erosion and Profit Shifting project, and of evolving international cooperation on tax systems in developing countries. We will conclude by taking an in-depth look at Sub-Saharan countries, using these countries as a summary case study.

The course is taught by Professor Tsilly Dagan and Professor Vicki Perry, Georgetown University, and others on 16–19 June 2027.

Tax and Human Rights

This course examines tax issues from a human rights perspective. The course is divided into two. In the first—and main—part, the course examines in depth the issues relating to the provision of adequate protection for taxpayers as a balance to the powers given to revenue authorities in different countries. The focus is on EU/Council of Europe countries. The protections under Community law and the European Convention on Human Rights (ECHR) will be examined in detail, but much of the analysis will be relevant to other countries too. In the second part, the course will examine a new and growing literature, which argues for an increased role for human rights in setting tax policy and in combating abusive tax practices, particularly by large businesses in the context of corporate social responsibility programmes and codes as well as in relation to regulation.

This course will not be offered in 2026–27.

Tax and Public Policy

The Tax and Public Policy course provides students with the essential tools to assess tax policy, with a particular emphasis on economic analysis. After discussing where economic analysis fits in the complete toolbox for assessing tax policy, students will be taught the

essential tools from economic analysis in some detail. Having equipped students with these tools, the course then guides them through some fundamental issues in tax policy design. A number of cases studies are using during the course.

This is an elective course. Issues of tax policy will be considered in other compulsory and elective courses on the MSc. However, this course will cover these various issues in tax policy in a coherent and more detailed manner and with a greater emphasis on economic analysis.

The course includes the following topics:

- Tax Design and the Complete Toolbox
- Economic Tools and /Concepts (including efficiency and optimal tax theory)
- Some Fundamental Tax Policy Choices (including tax base, taxation of capital, rents)
- Corporation Tax Policy

The course is taught by Professor Michael Devereux, Professor John Vella and Professor Niels Johannesen on 26–29 November 2026.

Tax Treaties

The Tax Treaties course focuses on the operation of double taxation conventions (more colloquially referred to as "tax treaties" and often abbreviated as "DTCs"). The emphasis is on the interpretation and application of DTCs, though students will also learn something about the negotiation of DTCs.

The course includes the following topics:

- Introduction to the structure and operation of the principal model DTCs—the OECD Model Tax Convention ("MTC") and the UN MTC
- General provisions and definitions—especially the definitions of "resident" and "permanent establishment"
- Business profits—Arts. 7 and 9 OECD MTC
- Passive income—Arts. 10, 11, and 12 OECD MTC
- Individuals—Arts. 15, 16, 17 and 18 OECD MTC
- Methods of relief from double taxation—Art. 23 OECD MTC
- Non-discrimination—Art. 24 OECD MTC
- Settlement of international fiscal disputes—mutual agreement procedure—Art. 25 OECD MTC
- The future role of DTCs

First year students are strongly encouraged to attend Tax Treaties, as it is a foundation for many of the other electives.

The course is taught by Visiting Professor Philip Baker KC and David Tipping on 22–25 January 2026.

UK Taxation of Global Wealth

The UK Taxation of Global Wealth course examines UK tax and related issues from the perspective of wealthy families and individuals who are either resident in the UK (even if temporarily) or hold assets situated here. Capital is far more international, diverse in nature

and mobile than in the early 20th Century. Gone are the landed estates situated in one country on which estate duty was easily imposed. Taxing global wealth effectively and fairly presents particular challenges for governments, demonstrated by the fact that there is very little consistency in approach even within Europe. Common reporting and greater tax transparency of offshore vehicles as well as increasing capital inequality has heightened the public debate on how wealth should be taxed.

The overall aim of this course is to look at how wealth is currently taxed in the UK and consider whether there are better alternatives. The focus is on UK tax and particularly tax design, including consideration of connecting factors to the UK justifying UK taxation, and the wider economic implications and arguments for the taxation (or non-taxation) of the wealthy and of capital. As wealth is typically held through trusts, foundations and similar vehicles, we consider how these should be taxed in an ideal world and whether current solutions used by the UK and other countries are sound from the tax and economic perspectives. Although the focus is on the UK tax system, we will also consider at a high level the approach to taxing wealth taken in other jurisdictions. We also examine equitable remedies such as rescission in the context of tax disputes.

The course is taught by Emma Chamberlain, Barrister, Pump Court Tax Chambers and Visiting Professor, Oxford Faculty of Law, Arun Advani, Professor in the Economics Department at the University of Warwick and Dr Alexandra Evans on 12–13 February and 5–6 March 2027.

UK Corporate Tax

This course aims to introduce students to the issues surrounding taxation of domestic and multi-national corporations under UK law. Although the focus is on UK taxation, many of the issues discussed will raise fundamental issues around taxing corporations and these will be explored at a general level also.

The course covers corporation tax theory, UK corporate tax structure, distributions and loan relationships, integration with personal taxation, the calculation of corporate profits and gains for tax purposes, losses, treatment of small business, treatment of groups, mergers and acquisitions and international aspects of UK corporation tax as well as examining the relationship between UK corporates and the UK revenue authority under the co-operative compliance regime.

This course will not be offered in 2026–27.

US International Tax

The US International Tax course covers the principal features of United States federal income taxation of cross-border activities, including both inbound and outbound transactions, and both corporate and individual taxpayers. The aim is to provide students with a working knowledge of US tax concepts and terminology relevant to international transactions, as well as the main tax issues that arise under US law in respect of cross-border trade and investment. US income tax treaties and administrative practices are also covered, along with an overview of current US international tax policy initiatives in Congress and the Treasury Department.

The course is taught by Professor Susan Morse, The University of Texas, Stephen E Shay, Paulus Endowment Senior Tax Fellow and Adjunct Professor, Boston College Law School, and Dr Heydon Wardell-Burrus on 21–24 June 2027.

Value Added Tax

VAT raises a lot of revenue for the UK government. It is the UK's main consumption tax and the theory behind it might even be described as elegant. However, the problems on the ground caused by an uncertain tax base, varying rates and the failure to adopt either a universal destination or origin basis, contribute to the problems that the tax causes for HMRC and the taxpayer alike. At the European level, this course explores direct effect, procedural aspects, principles and avoidance. From a UK perspective, the Value Added Tax course considers the nature of supplies (including exempt and zero-rated supplies), consideration and who constitutes a taxable person.

This course will not be offered in 2026–27.

Tax Advocacy Master Class

This is a non-examined one-day Master Class in tax advocacy run by Jonathan Peacock KC, a leading tax barrister at 11 New Square. Although open to both 1st and 2nd years, priority will be given to 2nd year students. The course will be capped at around 20 students. It is yet to be confirmed whether it will be offered in 2026–27.

Reading Lists

Reading lists for the compulsory courses and electives will now be available online. They can be found on Oxford Reading Lists Online (ORLO). Students are required to sign in using their Oxford Single Sign On (SSO). Links to the online reading lists will also be uploaded to Canvas as soon as possible before teaching starts.

Optional Dissertation

An MSc in Taxation student can offer a dissertation, in lieu of two elective courses. The dissertation must be written in English, and it must not exceed 12,000 words which includes notes, but which does not include tables of cases or other legal sources. The subject must be approved by one of the Directors of the MSc in Taxation; approval will depend on them being satisfied that a suitable supervisor and two examiners can be provided.

Candidates must submit the proposed title and description of the dissertation in not more than 500 words, not later than noon on Monday of week zero (noughth week) of the candidate's fourth term of study to the MSc in Taxation Course Administrator.

In considering such applications, the Course Directors will take account of the subject matter and the availability of appropriate supervision. You should be aware that the demand for supervision for such dissertations may exceed the supply, especially from particular Faculty members, and where this is the case a potential supervisor may elect to supervise only those dissertations which he or she judges most promising. Although in principle the option of offering a dissertation is open to all Taxation students, therefore, in practice it is possible that

some students who wish to offer a dissertation will be unable to do so, as a suitable supervisor with spare capacity cannot be found.

The dissertation must be submitted via the MSc Taxation online submission Inspera site. It must arrive not later than noon on Friday of the fifth week of the candidate's sixth term (unless an extension has been granted).

In order to ensure anonymity, the dissertation must bear your candidate number. Neither your name nor College may appear on it.

The topic of your dissertation may (and often will) be within the area of one or more of your taught courses, and/or in an area which you have studied previously. However, any part of the dissertation, which you have previously submitted or intend to submit in connection with any other degree, must be excluded from consideration by the MSc in Taxation Examiners.

Once you have received approval for your dissertation topic at the start of Michaelmas term, the topic may not be changed. This is because supervisors and examiners have already been approached and have agreed to act on the strength of the original proposal. However, it is accepted that, in the light of your work on the dissertation, the title (not the topic) may change. If that happens, you should agree a new title with your supervisor then email both the new title and the old title to the Course Administrator and ask your supervisor to send an email indicating that he/she supports the proposed change. Approval for the change will then be sought from the Board of examiners. Proposed new titles should be communicated as soon as possible and no later than **Friday of Week 1 of Trinity Term**. If your dissertation is submitted with a title different from that approved, the examiners have the right to refuse to examine it.

Dissertation Format

1. 'Thesis' here refers to dissertations offered in the examination for the MSc in Taxation. It does not include essays set by way of examination for the MSc in Taxation.
2. Every thesis must include an abstract not exceeding 300 words. The abstract must contain no footnotes. The abstract must appear immediately after the title page. Its format is governed by regulations 7 to 10 below.
3. Every thesis must contain a table of contents. The table of contents must state the titles of the chapters and their principal sub-divisions. The table of contents must be indexed to the pages where the chapters and first-level sub-headings begin. If required, a table of abbreviations should follow the table of contents.
4. Every thesis, which mentions cases and statutes, must contain separate tables of cases and statutes. Unless there are very few cases and/or statutes, divide the tables into separate sections for separate jurisdictions. Arrange EU cases in chronological and numerical order. Any other tables should follow, e.g. tables of other primary legal sources (official papers treaties, UN documents, etc.), and of tables and/or diagrams provided in the text. The tables must be indexed, so that each entry shows on what pages the case or statute in question is mentioned.
5. A bibliography listing secondary sources (articles, books, monographs, etc.) in alphabetical order must appear at the end of the thesis. It should include all such sources cited in the thesis. It need not be indexed.

6. The order of the thesis should be: title page, abstract, table of contents, table of abbreviations, table of cases, table of statutes, tables of other primary legal sources, table of diagrams and tables, main body of thesis, any appendices, and bibliography. An index is not required. If there is one, it must come after the bibliography.
7. All footnotes and appendices are included in the word count. The abstract, the table of contents, the table of cases, the table of statutes, the bibliography, any headers or footers, and any index are not included in the word count.
8. The thesis must be written in English
9. The thesis must use A4 paper.
10. The thesis must be word-processed using size 12 font on one side of the paper only, with a margin of 32–38mm on the left-hand side. Variations of font size may be used for headings, sub-headings, and footnotes.
11. The lines in the main text must be double-spaced (8mm).
12. The first line of every paragraph must be indented unless the paragraph immediately follows a heading or sub-heading, or an indented footnote.
13. Quotations must use single inverted commas, saving double inverted commas for use for quotes within quotes. Quotations longer than three lines must be presented as a double-indented, single-spaced paragraph with no further indentation of the first line. Such double-indented quotations must not use quotation marks.
14. Endnotes must not be used. Footnotes must be internally single spaced with double spacing between the notes.
15. The thesis must comply with OSCOLA (the Oxford Standard for Citation of Legal Authorities or another useful standard for citation. You should consult your supervisor if you wish to depart from OSCOLA.
16. Where the thesis is offered as part of an examination, which is assessed anonymously, it must not at any point divulge the identity of the candidate or the candidate's college.
17. The word limits for the dissertation are: 10,000 words minimum; 12,000 words maximum.
18. The allowance of 3% above the word limit noted in the examiners edicts is applicable to dissertation word counts.

Ethics Approval

The University is committed to ensuring that its research involving human participants is conducted in a way that respects the dignity, rights, and welfare of participants, and minimises risk to participants, researchers, third parties, and to the University itself.

The following research must be reviewed through the appropriate research ethics committee and formally approved before it is conducted:

- research involving living human participants
- research involving the personal data of living human participants
- research involving human samples
- research requiring approval or authority from other bodies.

In the case of members and students of the Law Faculty, the review committee is the Social Sciences & Humanities Inter-Divisional Research Ethics Committee. If there is uncertainty as

to whether activity requires research ethics review, researchers are advised to contact Karen Eveleigh, the Senior Research Facilitator in the Law Faculty. Human participants may be people classed as vulnerable or as experts/elites. Personal data includes contact details, and it is not limited to sensitive data.

Approval must be secured prior to the commencement of the research project. Review can take up to two months from the point of submission, and you are therefore advised to seek guidance at the earliest opportunity, to minimize any delay. All researchers conducting this type of research, should also complete at least some of the ethics training available from the university. Please also see the University's Research ethics page for more details.

Suspension of Status

If you experience any difficulties that are sufficiently serious as to mean you are unable to continue with your studies, either for the immediate future, or for a sufficient period of time to mean that your chances of passing the MSc in Taxation examination and/or other assessments will have been jeopardized, you can apply for suspension of status; the relevant form can be found on the Graduate Studies webpage. However, because the MSc in Taxation is a structured two-year taught course, if you do suspend, then you have to return the following year at the point at which you suspended; so if you suspended at the start of Trinity Term 2027, then you would have to return at the start of Trinity Term 2028.

Suspension of status is usually granted in 3-term periods and taught part-time graduate students may only suspend for a maximum of 6 terms.

You can apply for suspension at any point, and may be subject to a fee increase upon your return.

Changes of Course

The procedures for changing an MSc in Taxation elective choice are described above (under 'How to register/change your elective option preference'). Changing to a different degree—i.e. a programme other than the MSc in Taxation—is likely to be considerably more difficult and very probably impossible. There are no other relevant part-time programmes. If you think you might want to change programme entirely, then please contact the Course Administrator to discuss your position.

Teaching and Supervision

There are a number of different people who will be involved in the teaching and supervision you receive as an MSc in Taxation student. If you have any issues with teaching or supervision, please raise these as soon as possible so they can be addressed promptly. Ideally, you will be able to deal with matters informally with your supervisor but there are details of others to contact in the Complaints and Appeals section at the end of this Handbook.

The Role of Course Conveners and Tutors for MSc in Taxation Options

As described above, MSc in Taxation options are typically taught by a combination of lectures and interactive classes. While every option has an overall course convener, in some options, the teaching will be shared between a number of individuals.

The Role of the Supervisor

Your supervisor will be happy to discuss your work with you in general terms and such issues as methods of study, approaches to writing etc. as well as any personal issues arising. They will not mark or double mark work that is not on a course they are teaching or give additional tutorials on substance—the course teachers must be approached for help with the substance of each individual course and queries about specific marks as they are best qualified to help with this.

The Role of the Optional Dissertation Supervisor

Those who have opted to write a dissertation will be allocated a dissertation supervisor. Each student is entitled to five sessions of supervision, each of approximately 40 minutes, not counting meetings to settle the shape of the dissertation before it was approved. The supervision may be given over the telephone or by email or other electronic means but at least two should be face-to-face meetings if at all possible. The supervisor will report every term on the progress the student is making through the Graduate Supervision Reporting (GSR). For further information about GSR, please refer to the relevant entry in the Feedback section elsewhere in this handbook.

The Role of the College Advisor

Each graduate student is assigned a College Advisor who is normally (but not always) a member of the Law Faculty. Their specific role will vary slightly from college to college (and will be defined more precisely in information provided by your college) but essentially, they monitor students' progress, are available for consultation on academic and other matters, and act as a focal point for each individual student's relationship with their college.

The Role of the Student

The student is responsible for the successful completion of their degree programme and for playing an appropriate part in working with tutors and supervisors to that end. They are also responsible for making appropriate use of the teaching and learning facilities available within the University and following the relevant procedures concerning registration for and assessment of MSc in Taxation options. The student is also responsible for ensuring that they have a standard of English sufficient for successful completion of the course.

It is not possible to translate these expectations into a workload that can be expressed in terms of a weekly timetable—the work patterns dictated by the various options will fluctuate across the year (though overall, the work-load of each option will be broadly similar), and student's individual approaches to their work will differ greatly—but as a very general guideline, we would expect work to average out at around 8–10 hours per week over the two years. This includes time spent in lectures and seminars in Oxford, in reading assigned materials before and after attending the lectures and seminars, and in preparing written assignments and preparing for other forms of assessment.

For a more detailed account of the role of the student and dissertation supervisor, please refer to the Education Committee's policy document on graduate taught degrees.

If you have any issues with teaching or supervision please raise these as soon as possible so that they can be addressed promptly. Details of who to contact are provided in the complaints and appeals section.

Assessment

Formative Assessment and Feedback

Formative assessment does not contribute to the overall outcome of your degree and has a developmental purpose designed to help you learn more effectively.

In addition to informal feedback provided during classes, individually or from group work, and other interactions with teaching staff all students on taught Masters Programmes can expect to receive formal written feedback on at least one designated piece of formative assessment. The purpose of this feedback is to:

- provide guidance to those for whom extended pieces of writing are unfamiliar forms of assessment
- indicate areas of strength and weakness in relation to the assessment task
- provide students with an indication of the expectations and standards towards which they are working.

In the Faculty of Law, students studying for the MSc in Taxation will receive formal written feedback via email on their written formative assessments for the Tax Principles and Policy course during Michaelmas Term of their first year. There will also be informal formative assessments on other courses.

Summative Assessment and Feedback

Summative assessment contributes to your degree result and is used to evaluate formally the extent to which you have succeeded in meeting the published assessment criteria for your programme of study.

The summative assessment questions will be released two weeks after the course has finished. The purpose of feedback on summative assessment e.g. theses and dissertations, is to provide a critical review of the work and suggestions for improvements and future development of the research topic to enable students to develop their work for doctoral study, if appropriate. It is, therefore, limited to longer essays and dissertations.

The assessment regime will involve the writing of one extended essay for the Tax Research Round Table course. The remaining courses will employ one of the following two options for assessment: (i) two 3,000-word essays or (ii) one 3,000-word essay and one case study or problem question of similar length.

Students will receive written feedback only on their extended essay for the Tax Research Round Table course and optional dissertation. Students should normally expect to receive written feedback within four to six weeks of the publication of the examination results via email.

Feedback on the 3,000-word essays and exercises will be limited to the individual course examiners' reports, which will be released throughout the year. The final examiners' report will be available in November/December following the year of completion of the course on the Faculty website. This will comment on the general performance of the group taking the examination and will include such details as which questions were answered badly, which were answered well, characteristic mistakes made, what qualities good answers typically exhibited etc. Because of data protection issues, examiners' reports cannot comment on individual performances in any way that would identify the specific candidate in question and MSc teachers and course directors will not be able to discuss your individual 3,000-word essays with you.

Guidance on Writing Essays

The following is some general guidance on writing essays:

- Address the specific question asked. Take some time before you start writing to carefully analyse the question, word-by-word. You should provide context to your answer, but it is imperative to address the specific question asked. Do not just write around the general topic addressed by the question.
- Keep digressions to a minimum. For example, if you are asked to discuss the effectiveness of the UK's general anti-abuse rule (GAAR) it is best not to embark on a 500-word digression on whether avoidance is "immoral".
- Questions often ask for your opinion on an issue. It is good to present arguments on both (or a number of) sides, as discussed in class and found in the literature, but you should also explain which arguments you find more persuasive and why. This should then lead you to support one position over the other(s), or a qualified position. Think through the arguments carefully and form your own opinion. Often, your opinion will be aligned with one of the opinions expressed in the literature—that is fine, as long as you explain why you have reached it.
- Think carefully about the weight of each argument on either side of a debate. Arguments do not all carry the same weight, of course.
- Structure really matters. Take time to work out a structure that will work with your argument and provide you and your reader with signposts and a clear framework that keeps repetition to the minimum. In a case study/problem question, this is vital or you may miss important points.
- Whilst there are no strict rules as to what to include in the introduction of an essay, it is often useful to include a brief summary of the argument you will make and an outline of the structure of your essay so the reader can get a good sense right at the start of your position on the question asked. Usually three or four sentences are enough.
- As discussed above, if you are asked for your opinion on an issue, you should construct an argument—or series of arguments - in support of an opinion. But the text of your essay should flow. The points you make in your essay should follow and build on each other as you construct your argument. Do not write a series of vaguely connected statements or bullet points.
- Pursue a line of reasoning to its conclusion. If you do not agree with the conclusion

reached then reconsider your line of reasoning.

- Do not accept uncritically the views expressed by academics, NGOs or other commentators in their writing. You may agree with some views, of course, but you should always read material with a critical eye and you should be ready to express disagreement where appropriate.
- You are free to adopt a different view to that of your lecturers, of course. However, it is generally good to mention and engage with their views, especially if they have been expressed in class, even if only to explain why you disagree with them.
- Where possible use primary sources- e.g. a case, treaty or legislation rather than e.g. an HMRC manual reference or textbook (unless you are commenting on the validity of the manual reference or point made by the textbook).
- Treat figures / estimates with caution (e.g. the amount of profit shifted out of developing countries by multinationals). Not all figures / estimates are of equal value. Look at the source. Are the figures / estimates provided by an official body? Are they reported in an article published in a reputable academic journal? Of course, neither guarantees the reasonableness of the figures / estimates. Conversely, figures / estimates may be reasonable even if they are not published by an official body or published in a reputable academic journal. However, both are relevant signals. If possible, look at the methodology used and ask whether it is convincing.
- Keep eye on the year of publication of secondary material. Check that academic articles that are a number of years old are based on legislation that is still in force. Have any significant changes taken place since an article was written? For example, if you are reading an academic article on international taxation, check whether it was written pre- or post-BEPS.
- Consider using a few headings. Headings are not absolutely necessary; however they can help you structure your essay and can make it easier for the reader to follow. On the other hand, an excessive use of headings can break the flow of the essay so do not overdo it.
- Quotations can be useful in making your point even more powerfully. However, use quotations judiciously. Avoid a high number of quotations and very long quotations are also often unhelpful; instead try to put the points into your own words (and cite the source).
- It is good to look at materials you have found for yourself, but do not forget to look at the materials on your reading list, which are the best guide to what you need to know.
- Similarly, focus your answer on what you have studied. For example, if you have studied corporation tax and not discussed VAT very much in class you cannot be given a lot of marks for a lengthy discussion of VAT, as that would be unfair on other students.
- For more guidance on writing essays see the MSc in Tax Induction Course and these links:
    - Oxford University Study Skills website
    - RMIT Uni two-page guide to writing essays

Finally, you should read carefully the Examination Conventions and the Examiners' Edict, which are on Canvas. These both contain important information on matters including assessment criteria for essays, calculating word length (i.e. for essays word count includes footnotes and bibliography, but should never include the cover sheet), consequences for exceeding the word limit, guidance on avoiding plagiarism, instructions for submitting essays, submission deadlines and the consequences of late submission.

Guide to Referencing in Essays

There is no one prescribed format for referencing in summative essays submitted for your MSc in Tax coursework, which includes the usual 3,000-word essays/problem questions for most courses and also the extended essay for the Tax Research Round Table. However, referencing in essays does need to identify clearly the material referenced and whatever system you use you should use consistently throughout the essay. For example, if you are citing an OECD report do not just make a reference to the web address of the report. Be especially careful to give full details if you use a reference to something not on the reading list for the course. If you refer to a long work, preferably give the page number or at least the chapter.

For example, one approach, referred to as the Harvard Style, is to use references in brackets in the body of your essay after the point you wish to cite (Kay and King, 1990, p.16) and then have a bibliography at the end of the essay providing a full reference, e.g. 'Kay, J. and King, M. (1990). *The British Tax System*. 5th ed. OUP, pp.16–18'. The bibliography should be in alphabetical order by author. Your bibliography should include only material that you have used and referenced in the submitted version of your essay! The bibliography will be counted in computing the word limit. A general guide on how to reference under the Harvard Style in the body of the text and in the bibliography (sometimes referred to as the 'Reference List') can be found online.

Instead, you may use footnotes to the references, in which case set out the full reference - i.e. 'J Kay and M King, The British Tax System (5th edn, OUP 1990) 16'- in the footnote the first time you use it. Subsequently you can use a shortened form with a cross reference if you wish, e.g. if using in footnote 2 for the first time state 'J Kay and M King, *The British Tax System* (5th edn, OUP 1990) 16' and then the second footnote reference can be 'Kay and King (n 2) 18'. Alternatively, you can repeat the full reference every time you use it, to avoid the complications of cross-referencing to earlier footnotes. If you adopt the footnote approach, we recommend you follow OSCOLA as a general guide on citing materials. Text in footnotes will be counted in computing the word limit. If you use this approach then a bibliography is unnecessary and should not be provided; if it is included, it also will be counted in your word limit, which is not an efficient use of your words.

Third Party Proof-readers

Students have authorial responsibility for the written work they produce. Proof-reading represents the final stage of producing a piece of academic writing. Students are strongly encouraged to proof-read their own work, as this is an essential skill in the academic writing process. However, for longer pieces of work it is considered acceptable for students to seek the help of a third party for proof-reading. This policy does not apply to the supervisory

relationship, nor in the case where proof-reading assistance is approved as a reasonable adjustment for disability.

The use of third-party proof-readers is not permitted for work where the *word limit is fewer than 10,000 words*, i.e. for all MSc in Tax summative assessment apart from the Dissertation option.

Further information can be found on the 'Exams and Assessment' page of the MSc in Taxation Canvas site.

Online Submission of Summative Assessments

All summative assessments will be submitted electronically via a central Inspera site. Further information will be provided and you will be able to complete a practice submission before submitting your first piece of work.

Only the files submitted via Inspera constitute a valid submission; no concomitant hard-copy submission may be submitted, for any purpose.

You are only able to upload one document; therefore, it is important to ensure that you are uploading the correct essay. Please also make sure that you only use your Candidate Number to identify yourself, and NOT your Student Number. Candidate Numbers can be identified on Student Self Service.

When submitting your essays, please ensure that all metadata is removed from the document so that it remains anonymous. Further information will be provided in the Examiners' Edicts.

Electronic submissions must be received by the deadline; the Examinations and Assessments team will report late submissions to the Proctor's Office. **Technical problems external to the Inspera system, such as slow internet speeds, will not be accepted as grounds for excusing lateness.**

When submitting to Inspera ensure that you click '**submit'** after you have uploaded your file. If you do not press submit, your assignment may not be received and you risk receiving a mark of 0 or late penalty.

Deadlines

NB these are University rules. We shall attempt to help if you have a real problem but note that requests for extensions are generally handled by your college, which has to make a submission to the Proctors. Our understanding is that they apply the rules strictly, so please do not rely on being able to get an extension.

The rule is that all work must be submitted by the published deadline; **THESE DATES ARE NOT FLEXIBLE**. Missing or late submissions (even one second past the deadline) must be reviewed by the Proctors. Neither the MSc Course Directors nor the Law Faculty are able to grant extensions or excuse lateness—under University rules, only the Proctors have these powers. Late submission of work may receive an academic penalty and/or late presentation fee. Late submission may also result in delays in releasing marks. Students should aim to submit their

work well in advance of the published deadline, to allow time to respond to unexpected technical issues, family or work commitments, etc.

Students can apply directly for an extension of 7 calendar days (1 week) without providing independent evidence. This will normally be because of a short-term illness or flare up of a chronic condition in either yourself or a dependent for whom you are a primary carer. You can apply via Student Self Service

There are limits on applications, you can only self-certify once per submission; make two applications using self-certification per academic year. An application may include more than one submission if it is due in the same working week; and apply up to 2 weeks in advance and up to 24 hours after the deadline. Further extensions, or applications made later than 24 hours after the deadline, will require independent evidence and will need to be applied for via your college (or your department if you don't have a college).

All other applications for extensions must be applied for via your college. You should ask your college to apply to the Proctors for the late submission to be excused in advance. You will need to provide evidence, such as a letter from your doctor, and an extended deadline will be set if your application is granted. Extension requests should be for relatively short periods of time. Retrospective applications are permitted only in exceptional circumstances. Further information can be found on the problems completing your assessment page.

Students applying for an extension should also notify the Course Administrator.

Second years only: Please note that if you have not submitted all of your work in time to be marked by the Final Exam Board meeting in October, then you will be unable to graduate. You will graduate following the next available Exam Board meeting providing all work has been submitted.

Please refer to section 6.5 of the General Student Handbook as well as the Examination Conventions and Examiners' Edict for further information (both of which can be found on Canvas).

Release of Marks

Marks will be released throughout the year once they have been approved by the MSc in Taxation Examination Board. Further details can be found in the Examination Conventions and Examiners' Edicts.
As a rough guide students can expect marks for the following courses as below; please note that specific release dates are not published or guaranteed in advance as these change slightly after each board:

- March 2027
    - Tax Principles and Policy
    - Tax Research Round Table
- July 2027
    - Tax and Public Policy
    - Principles of International Taxation
    - Tax Treaties

    - EU Tax Law
    - UK Taxation of Global Wealth
- October 2027
    - Dissertations
    - Transfer Pricing
    - Current Issues in Taxation
    - Ethical Issues in tax Practice
    - International Tax Reform: The Two Pillar Solution
    - Rereading Classic Texts in Tax Law and Policy
    - Tax and Development
    - US International Tax
    - Overall degree classifications (2nd years only)

Informal Feedback

In addition to formative and summative assessment, students also receive feedback on their work and their ideas by more informal means: seminars and Canvas discussion groups provide contexts in which students can put their ideas to tutors, seminar conveners, and fellow students, and receive verbal feedback in the form of comments and counterarguments to which they in turn can respond.

Entering for University Examinations

First years will be automatically entered for Tax Principles and Policy and Principles of International Taxation and second years will be automatically entered for the Tax Research Round Table and these will be displayed in student Self-Service when you login.

At the start of Michaelmas Term, you will be required to enter for the elective assessments. You will receive an email invitation to login to Student Self Service to complete your optional examination entry assessment selections by a given date. Generally, students are not to change their options after the registration date. In exceptional circumstances you may be permitted to change your options after the registration deadline date but this may only done with the permission of an MSc in Tax Course Director (see procedure above under 'How to register/change your elective option preference'). If you are permitted to change options after the registration deadline, then you will be charged a fee by the Academic Records Office.

Alternative Arrangements

If you require alternative arrangements for assessments, you should apply for this after matriculation and no later than Friday of week 4 of the term before the assessment is due be released. It is your responsibility to request alternative arrangements and provide any supporting evidence required.

Examination Conventions

Examination conventions are the formal record of the specific assessment standards for the course or courses to which they apply. They set out how your examined work will be marked and how the resulting marks will be used to arrive at a final result and classification of your award. They include information on marking scales, marking and classification criteria, scaling of marks, progression, resits, use of viva voce examinations, penalties for late submission and penalties for over-length work.

The examination conventions must be published to prospective candidates not less than one whole term before the examination takes place or, where assessment takes place in the first term of a course, at the beginning of that term.
The examination conventions can be found on the MSc in Taxation Canvas site.

The Examiners' Edict

During Michaelmas Term, the Examiners' Edict, also known as the Notice to Candidates, is circulated to all students.
Please pay careful attention to the Examination Conventions and Examiners' Edict and retain for future reference. Bookmarking these pages on Canvas will be very useful.

Late Submission of Work

(for essays and dissertations)

If, for good reason, you are unable to submit your essays or dissertation by the stipulated deadline, you may either apply for:

- A self-certification extension which,
  - Lasts for a period of 7 days
  - Can be applied for via Student Self Service
  - Does not require evidence
  - Can be applied for twice per academic year

  OR
- A standard extension which,
  - Can be for a longer than 7 days
  - Will require supporting evidence
  - Can be granted more than twice per academic year if needed
  - Should be applied for via your **college** who will ask for evidence and your preferred deadline.

  Your college will apply for standard extensions on your behalf via the Proctors for permission to submit the work later than the deadline. This process can be enacted retrospectively, but only by 24 hours, i.e. if you don't apply for an extension in advance of the deadline, you can do so within 24 hours after the deadline.

Before applying for an extension please thoroughly read Problems completing your assessment.

The full regulations concerning late submissions can be found in Part 14 of the Examination Regulations.

Complaints and Appeals

Please refer to the section Complains and Academic Appeals at the end of this Handbook.

External Examiner

The external examiner for the MSc in Taxation in 2026–27 is Professor M Kendrick, City University. Students are strictly prohibited from contacting external examiners directly. If you

are unhappy with an aspect of your assessment, you may make a complaint or appeal (see Complaints and Academic Appeals section at the end of this Handbook).

Examiners' Reports

Examiners' reports for your year will be made available in the November/December following your examinations, once they have been approved by the Examinations Committee. Interim subject reports will be released throughout the year. These can be found on Canvas.

Prizes

The markers have discretion to award the following prizes:

Field Court Tax Chambers prize for best overall performance in the MSc in Taxation [only available to 2nd year students].

A Faculty of Law prize in all other courses.

Good Academic Practice

Plagiarism

The University defines plagiarism as "presenting work or ideas from another source as your own, with or without consent of the original author, by incorporating it into your work without full acknowledgement. All published and unpublished material, whether in manuscript, printed or electronic form, is covered under this definition, as is the use of material generated wholly or in part through use of artificial intelligence (save when use of AI for assessment has received prior authorisation e.g. as a reasonable adjustment for a student's disability). Plagiarism can also include re-using your own work without citation. Under the regulations for examinations, intentional or reckless plagiarism is a disciplinary offence".

For law students, there are particular things to watch for:
Getting ideas from other students work
Law students often "borrow" work from other students in their own year or from students in the year above. If the work is directly copied then this will clearly be an obvious form of plagiarism but you also need to be aware that taking the structure and ideas from this work can also be plagiarism unless the source is acknowledged. Although it may sometimes be helpful to see how others have tackled issues, an important part of the learning exercise in Oxford is to work out how to present an answer yourself. This is often an intellectual struggle but it is an important part of the educational process. By borrowing the work of others you therefore, not only risk plagiarism but you are also less likely to develop your own intellectual abilities fully.

Articles and books, etc.
You will be expected to read many articles and book chapters as part of your tutorial preparation. Students often find it difficult to know how to incorporate these into their own written work. The temptation is there to "lift" bits from the introduction and conclusion of the article, or odd sentences from it. Usually, an article will be presenting an argument which is, to some extent, original and the author makes the case for this argument in the detailed

text. You may wish to use this article in a variety of different ways but it is important to bear in mind that it is not only verbatim quotations and paraphrases that need to be properly referenced but also the overarching argument that the author makes. Therefore, even if you are not using any of the detailed wording of the article, you must still acknowledge the author's intellectual input if you are drawing on the argument that (s)he makes.

A Brief Example:
Source text, from S Bright and B McFarlane, *Proprietary Estoppel and Property Rights* (2005) 64 Cambridge Law Journal, 449, 455.
It can therefore be argued that proprietary estoppel, like wrongs, unjust enrichment and other non-consensual sources of rights, always gives rise to an underlying personal liability which may, in some circumstances, be coupled with a property right. As A's personal liability will persist after a transfer of the land in respect of which the proprietary estoppel claim arose, it may well be that B has no need of a property right to protect his reliance: instead B is adequately protected through his personal right against A.

Plagiarised
Proprietary estoppel always gives rise to personal liability and may also generate a property right, but a person to whom a representation is made will not always need a property right to adequately protect his reliance.
(This is plagiarism. Even though there is little verbatim copying it paraphrases the argument of Bright and McFarlane without acknowledging the source of this argument.)

"Proprietary estoppel, like wrongs, unjust enrichment and other non-consensual sources of rights, always gives rise to an underlying personal liability"[1] and sometimes the courts will give a property right if necessary to protect reliance.
(This is also plagiarism. Although the first part of the sentence is correctly attributed, the implication is that the second part is the original idea of the writer.)

Non-Plagiarised
Bright and McFarlane argue both that proprietary estoppel gives rise to personal liability and, further, that this will sometimes be coupled with a property right, but only if it is necessary to protect the reliance of the person to whom the representation was made.[2]
(This is not plagiarism as it clearly attributes the whole of the argument to Bright and McFarlane, and cites the source).

Textbooks and Cases
A particular challenge for law students is how to use textbooks correctly. The most obvious form of plagiarism is where students closely follow the wording of textbook writers. This often occurs (unintentionally) where students have taken notes from a textbook and then use these notes to form the basis of their essay. It also occurs where students use the structure adopted by a textbook writer in order to organise the essay.

[1] S Bright and B McFarlane, Proprietary Estoppel and Property Rights (2005) 64 Cambridge Law Journal, 449, 455
[2] S Bright and B McFarlane, Proprietary Estoppel and Property Rights (2005) 64 Cambridge Law Journal, 449, 455

By way of illustration, the author of a textbook may set out that a general principle can be manifested in one of three ways, and then set out those three ways. To the student, this may appear uncontroversial and as 'the only' way that the topic can be understand. It is likely, however, that other writers will present the material differently. The breakdown of the principle into those three ways is the author's work, and if this structure is adopted, the author must be acknowledged.

Students often use textbooks too closely without being aware that this constitutes plagiarism and will say to tutors: "...but X put it so clearly and I could not put it better", or "...lots of writers break down this principle into those three ways". This does not justify plagiarism. If a textbook writer is being relied on, the writer must be acknowledged.

The same applies with respect to cases. The reasons for citing a case are therefore two-fold: first, as an *authority* for a proposition of law, in which case you will generally be citing the case itself; and second, as the *source* of a statement about the law, in which case you will generally be citing the court or a judge.

OSCOLA

The Oxford University Standard for Citation of Legal Authorities (OSCOLA) is a widely used citation system, which you are advised to refer to for good referencing practice. The OSCOLA webpage contains the OSCOLA Quick Reference Guide, further information on citing international law sources, use of OSCOLA in conjunction with Endnote and a Frequently Asked Questions section about using OSCOLA style.

Self-Plagiarism

You must not submit work for assessment that you have already submitted (partially or in full), either for your current course or for another qualification of this, or any other, university, unless this is specifically provided for in the special regulations for your course. Where earlier work by you is citable, i.e. It has already been published, you must reference it clearly. Identical pieces of work submitted concurrently will also be considered as auto-plagiarism.

Further Guidance on Avoiding Plagiarism

The University's IT Services section runs a course for students on plagiarism awareness. General academic good practice—time-management, referencing, research skills etc.—will help you to avoid plagiarism. The Oxford Students website has information about how to acquire and develop study skills and how to avoid plagiarism.

Do not use plagiarism detection websites as they may steal your essay!

Use of Artificial Intelligence

Please note that the University's rules on plagiarism prohibit the unauthorised use of AI in exams and coursework submissions. Section 2.9 of the Student Disciplinary Procedure (found within Annex C of the Examinations and Assessments framework) states:

‘Unauthorised use of artificial intelligence is the presentation of work produced wholly, or in part, by AI as your own. This could include the use of material produced by translation software, paraphrasing tools, text generation software such as essay bots, and/or tools to generate graphics, artwork, code or any other material. Use of AI in the process of preparing work for summative assessment without authorisation is still academic misconduct, even if the student amends the AI output.’

The Faculty of Law’s policy on AI Use in Summative Assessments, details how students are permitted to use AI in the preparation of assessment. Students should read this policy thoroughly before starting work on any piece of summative assessment.

A further note on use of AI in examinations can be found in section 6.2 and section 6.10 of the University’s Student Handbook.

Faculty of Law Policy on AI Use in Summative Assessment

The Faculty of Law’s policy on AI usage in summative assessment can be found online. The full statement is below:

> The University’s position on the use of AI is set out under ‘information about plagiarism’ and states that students are prohibited from presenting work or ideas as their own if the material is generated wholly or in part through use of artificial intelligence unless specific prior authorisation has been given. This statement sets out when use of AI is permitted by students for taught course summative assessments in the Law Faculty.
>
> AI **must not** be used in closed book examinations. For other taught course summative assessments, students **may** use permitted AI platforms in preparatory work as a tool for research and initial brainstorming for ideas. If using AI, students must do so responsibly and consider the accuracy and integrity of results; in particular, the risk of ‘hallucinations’. Students remain responsible for their submitted work in its entirety, and specifically for the selection and development of ideas, for critical thinking, analysis, for the veracity of the information and sources, and for the writing style of the submission. To ensure this, AI **must not** be used to generate any text in submitted work, including any drafts, or any outlines of all or part of the argument.
>
> *Permitted AI platforms*
> Use of AI platforms is restricted to those provided to students by Oxford University (e.g. Chat GPT Edu). These are made available free at the point of use to ensure equality of access and are governed by agreements with platform suppliers that ensure the security and integrity of information uploaded and compliance with relevant intellectual property, confidentiality and data protection laws. For further guidance, please refer to the University’s Policy for using Generative AI in Research.
>
> *Declaration*
> When students submit a summative assessment, they must confirm that it has been prepared in accordance with the Faculty's policy on use of AI. A declaration form has been developed for this purpose and includes the following elements:

- A statement that any use of AI was consistent with the policy and that the student did not use AI to generate any of the text of the submitted work, including drafts, or any outline of all or part of their argument,
- An acknowledgement that the student is responsible for all of their submission's contents,
- An undertaking to retain a record of AI use as described below.

Records
If students use AI in the course of their work, they should retain for consultation on request, a record of which University-approved AI platform was used, and a list of the types of preparatory work for which it was used (e.g. research, brainstorming). Within their workspace in the AI platform in question, they should also retain records of prompt(s) used, and the number of generations of the same prompt(s). Such records should be kept until assessment marks have been released.

Skills and Learning Development

Monitoring of Academic Progress

All MSc in Taxation students will have a course supervisor; details on who your supervisor is will be sent out at the start of the academic year. You will meet with your supervisor during your first residential course and then regularly thereafter at least once a term to talk about how you are progressing and about any concerns that you may have. You should contact your supervisor in the first instance if you have any difficulties that cannot be dealt with by the Course Administrator. This is your responsibility—the supervisor cannot help you if you do not contact them.

Progress in respect of particular options is monitored by the convenor of the elective in question. The University operates an online Graduate Supervision Reporting system (GSR). For all students, it is an opportunity to review and comment on your progress over the term. For those taking the optional dissertation, the system will be used by your dissertation supervisor to report on your progress.

Graduate Supervision Reporting (GSR)

Graduate Supervision Reporting (GSR) is the reporting tool for our graduate students and access to GSR for students is via Student Self Service.

It is strongly recommended that you complete a self-assessment report every reporting period. If you have any difficulty, completing this you must speak to your supervisor or Director of Studies. Your self-assessment report will be used by your supervisor(s) as a basis to complete a report on your performance this reporting window, for identifying areas where further work may be required, and for reviewing your progress against agreed timetables and plans for the term ahead. GSR will alert you by email when your supervisor or DGS has completed your report and it is available for you to view.

Use this opportunity to:

- Review and comment on your academic progress during the current reporting period
- Measure your progress against the requirements and agreed timetable for your programme of study

- Identify skills developed and training undertaken or required
- List your engagement with the academic community
- Raise concerns or issues regarding your academic progress to your supervisor
- Outline your plans for the next term (where applicable)

Students and supervisors are reminded that having a positive student-supervisor relationship is an important factor in student success.

GSR is not for registering complaints—please refer to the entry below for information about complaints procedures.

Opportunities to Engage in the Department Research Community

There are weekly Business Law Workshops, which are a forum for the presentation and discussion of currently research in the field of business law, broadly construed. Presentations are given by a mix of external speakers, faculty visitors, and faculty members and research students. In addition to these, there are a wide variety of seminars offered by different groups, which may be of interest to students.

The Oxford Business Law Blog (OBLB) is a forum for the exchange of ideas and the reporting of new developments in all aspects of business law, broadly defined. Since its launch in March 2016, the OBLB has attracted readers from more than 150 countries.

Learning Development and Skills

Any statement which purports to describe the skills students will gain from the MSc in Taxation is likely to be reductive and too generalised to fit the experience of any given student. Nevertheless, there are certain key skills which we think it is fair to assume that all students will gain. The following statement seeks to summarise those and the means by which they are developed by the course.

Intellectual Skills	***Teaching/Learning Methods and Strategies***
Ability to deal with the synthesis of complex legal and economic ideas	Lectures provide students with a conceptual framework which can then be applied through engagement with programme tutors and other students in interactive classes and study groups.
Formation of critically reasoned judgements in the absence of complete rules	The essays students will be required to write for elements of the programme will provide a searching test of students' capacity to form critically reasoned arguments and critiques of the positions of others and of their ability to engage with the intersection of policy and practice.

Critical analysis and interpretation of a substantial body of law	The courses will be taught by a combination of lectures and interactive classes. Lectures introduce students to topics. They are intended to provide a high-level overview of keys questions and insights to be considered. As such, they serve to organise students' understanding and prepare them for independent work, which will form the bulk of their study.
A capacity to relate the specifics of legislative detail to the conceptual principles of taxation policy	The Tax Principles and Policy course will test students' ability to translate what they have learnt through lectures, classes and independent study in coherent and cogent answers.
An ability to build a complete, convincing argument from the ground up, and to build a complete and convincing critique of the argument of another	Discussion in interactive classes are conducive to sustained argument under pressure, with different students adopting and developing rival positions and gaining support or meeting opposition from their peers.
An ability to approach tax policy issues with intellectual tools derived from a variety of disciplines	The intellectual level of both lectures and classes will be high: the programme will attract expert lecturers from a variety of jurisdictions, while the students themselves will have specialist expertise in one or more areas pertaining to the study of taxation.
An ability to weigh and judge complex options for the domestic and international tax system in the short, medium and long term	Classes will consolidate students' understanding through discussion with the programme leaders and their fellow students.
Practical Skills	***Teaching/Learning Methods and Strategies***
Capacity to access, construe and analyse materials from a variety of sources in law	Essays used for formative and summative assessment require students to demonstrate developed writing skills and test the extent to which they have successfully got to grips with complex ideas, legal sources from more than one jurisdiction and concepts and analytical tools from different disciplines.
An ability to understand research emanating from a discipline other than one's own	The scope of the programme ensures that all students will become familiar with academic research in law, economics and accounting.
Highly developed writing skills	Formative assessment, in the shape of meetings with tutors, and comments and marks provided on essays which do not contribute to the students' final results, will help students develop their writing and research skills.

Ability to read, synthesise and digest complex materials quickly and effectively	The intensive nature of the teaching will develop students' capacity to gain a rapid understanding of complex material.
Ability to use electronic sources	The use of Canvas, various tax research portals and social media will require students to engage with electronic sources both in accessing course material and discussing their ideas and approached with peers.
Appropriate application of research methodologies	The 6,000-word essay and dissertation (for those who choose to write once, with permission from a programme director) and the lectures and classes related to them, will expose students to different research methodologies.
Organisation and planning required for self-study	The overall structure of the programme, which depends to a large extent on directed personal study, will require students to develop autonomously an organised approach to their work.
Transferable Skills	***Teaching/Learning Methods and Strategies***
Highly effective communication skills, both orally and in writing	Classes with their high levels of student participation, help cultivate strong oral communication skills.
Ability to adapt and apply analytic tools derived from or developed in the programme, in a variety of professional contexts	The programme's integrative approach encourages students to apply their theoretical knowledge to the solution of practical problems from first principles.
A capacity to master and organise complex information	The programme's reading lists contain material of several types with diverse sources and from different disciplinary backgrounds. Students are expected to survey and synthesize this material effectively. The programme makes considerable demands in terms of reading, understanding and application of knowledge. Students will quickly refine and develop time management skills.
The ability to thrive in a competitive and intellectually challenging environment	The programme is extremely competitive at point of entry and will attract an international cohort of aspirant and established experts in taxation.

Skills Training

Faculty, College, and Library Resources

The Bodleian Law Library (BLL) gives access to legal and journal databases as well as classes on using databases, finding online journals and researching particular areas of law. The library

distributes a Newsletter via the Faculty's email lists. An introduction to the library takes place during the first residential week.

University Resources

A wide range of information and training materials are available to help you develop your academic skills—including time management, research and library skills, referencing, revision skills and academic writing - through the Oxford Students website.

'Oxford Minds' Series for ALL Social Science Graduate Students

Launched during the 2020–21 academic year, Oxford Minds was an online curriculum enrichment programme run by the Social Sciences Division for our graduate students. It aimed to cover the issues that matter for Oxford, for the social sciences, and for the wider world—that we 'mind'. Links to past discussions, which covered *themes* (race, sustainability, justice, protection), *theory* (power, space, identity, and belonging, and *methods* (numbers, interviews, ethnography, archives) can be found on the Oxford Minds website.

Harassment and Sexual Misconduct Training

All students starting a course from the 2026–27 academic year will be required to complete the new Harassment and Sexual Misconduct training. Students should complete the training after receiving their SSO and before commencing student registration. As part of the registration process students are required to confirm whether they have completed the training. The University is taking a proportionate and trauma-informed approach to implementation and students will not be penalised for non-completion and will not be required to provide detailed reasons if they are unable to complete the training

Returning students are also strongly recommended to complete the training.

Facilities

Libraries

The Law Faculty is lucky to have a superb library resource in the form of the Bodleian Law Library, which has an excellent, extensive law collection, providing support for the teaching and research needs of our students. It is a library of legal deposit, with the largest law

collection in the United Kingdom. It offers not only its collection of books, journals and law reports, but access to all relevant legal electronic databases and online journals and ebooks.

Most books on the reading lists are available at the library's reserve desk, for ease of access. As a member of the University you are able to use any of the other 30 libraries which are part of the Bodleian Libraries, in addition to your own College's library.

Books in the BLL may not be borrowed: they must be read in the library, this ensures they are always available when you need them. There are self-service photocopying and scanning facilities available. Public access computers are available in several areas of the Library, including the IT Room. They provide access to the catalogue and the extensive range of databases provided by the Bodleian Libraries. PCs in the IT Room also give access to word processing and other computing applications. Students' own laptops may be used in the Library, which has wireless and Ethernet access. There is a Seminar Room available for small group discussions, as well as three small discussion rooms, a small IT room and a graduate reading room.

Further details of services will be explained at your library induction.

Your Oxford Single Sign On Account and Access to Networked Services

Your Oxford Single Sign On (SSO) account is your main access to University online services. It is essential that you activate your account. It gives you access to all the main Oxford University services, including Student Self Service; electronic library services, such as Lexis, Westlaw and online journals, and ORLO; Oxford email to which all crucial University information will be sent; and Canvas, where reading lists and handouts from lectures are available. For more information visit the IT services webpage or telephone 01865 612345.
Please use your Oxford email account for all email communication with the University.

Email Lists

All MSc in Taxation students are automatically subscribed to the email lists specific to each course and to a more general PGT email list, (PGT stands for Postgraduate Taught). These mail lists are the Faculty's main means of communicating announcements about lectures and seminars, examinations, IT and library training, library hours etc. It is therefore **essential** that **ALL** students check their email on a regular, preferably daily basis, and ensure that their Oxford email accounts remain operative. If you do not receive messages, contact the Faculty Office. You are welcome to attend public lectures and student discussion groups if you are in Oxford.

We shall also email the MSc in Taxation group separately with any notices specific to the MSc in Taxation degree.

IT Facilities in the St Cross Building

Most of the computing provision for students in the St Cross Building is within the Bodleian Law Library (BLL). The Freshfields IT Training Room, which is used for the Legal Research and Mooting Skills Programme, has 26 networked computers, giving access to all the online resources within the Library and University. Word and other Microsoft Office applications

and EndNote are available on these computers. It is necessary to use a USB key to save documents on these computers.

The Freshfields room is available for general use when not being used for teaching. There are also networked computers in the upstairs gallery computer room, and more at various positions around the library. Kurzweil software, which allows blind readers to listen to pages of a book being read aloud, is also available in the BLL, but it must be booked in advance.

The main reading room has wireless access and there are power points at the ends of several desks. For more information ask at the library. There is no network access in the lecture theatres, and extremely limited access to power points. If you wish to bring a laptop to lectures, charge it before you come.

Do not leave your laptop unattended in the library or anywhere else—cables for securing your laptop are available at any computing shop. You can store your laptop and other items in a locker in the St Cross Building. Ask at the Porter's Lodge for information about getting a locker.

IT/Electronic Research Resources Training

The library's electronic holdings are accessible via SOLO using your Oxford SSO log in. In general, you should not need any other passwords: Lexis, Westlaw and other legal databases are all accessible via this website, from both on and off campus. For more detailed information about the e-resources in law, including any exceptions regarding passwords, see the Bodleian's webpages.

The BLL gives many classes in how to more efficiently use databases or find online journals or investigate sources for particular areas of law. Students can also 'book a librarian' for a session via email or phone (01865 271462). The Library distributes a Newsletter via the faculty's postgrad [LPg] email list and the Law Bod Blog provides current information.

Other Libraries

You are entitled to use all of the Bodleian libraries. Libraries of special interest to lawyers include:

- the Old Library in Catte Street with reading rooms for classical studies, history and early printed books
- the Vere Harmsworth Library (Rothermere American Institute) in South Parks Road, which contains American history, politics and current affairs
- the Radcliffe Science Library on the corner of South Parks Road and Parks Road which has the Bodleian's collection of forensic science and geography
- the Social Science Library in the Manor Road building, a lending library which incorporates the libraries of the Centre for Socio-Legal Studies and the Centre for Criminological Research and also has economics resources.

University Rules for Computer Use

The University's Regulations and Policies applying to use of University ICT facilities should be adhered to. In the Policy Statements section below; there is also a specific link to the

Regulations Relating to the use of Information Technology Facilities—though that information can also be found at the URL above.

Support

General Sources of Help

Being a student is exciting, challenging and rewarding, but it is not always a bed of roses! Everyone in Oxford is well aware that students, like anyone else, can have problems. To a large extent, we take these in our stride, consciously or unconsciously making use of the familiar support systems with which we surround ourselves, such as family bonds, friendships, and reliance upon those whose role it is to supervise us. However, sometimes our problems need more intensive attention. Do not feel alarmed about acknowledging this: it really can happen to anyone. Oxford has a number of mechanisms designed to help.

Details of the wide range of sources of support available more widely in the University are available from the Oxford Students website, including in relation to mental and physical health and disability.

Departmental

If the problem is essentially academic in nature, then the first person you should speak to is the course administrator, your supervisor or one of the other MSc in Taxation course directors.

College

If the problem is not principally an academic one, then you should speak to your College Advisor. Each graduate student is assigned a college advisor who has various pastoral responsibilities and can assist with personal guidance and practical problem solving (e.g. in dealings with agencies outside the college on behalf of students when so requested by students). Colleges also have various appointees with specific pastoral and welfare responsibilities, e.g. advisors to women students, chaplains, and resident assistant deans appointed from the postgraduate community, etc. There are often part-time college nurses on site and all students are registered with college doctors based at nearby surgeries. Domestic bursars are charged with meeting special living needs, e.g. in respect of students with disabilities or students who fall ill or students in need of emergency accommodation. The head of college also often plays a role in ensuring that students are settled and adequately supported.

The Middle Common Room (college graduate student union) often has its own welfare officer who acts as a source of information and an advocate. The tradition of extensive college-level peer support in academic matters extends to non-academic matters as well. In general, the relatively communal aspect of college life makes for extremely easy access to confidential support in respect of non-academic matters, including support from people who know the student well, as well as more anonymous advice and support from professionals when necessary.

Every College has their own systems of support for students, please refer to your College handbook or website for more information on who to contact and what support is available through your college.

University

Equality and Diversity at Oxford

"The University of Oxford is committed to fostering an inclusive culture which promotes equality, values diversity and maintains a working, learning and social environment in which the rights and dignity of all its staff and students are respected. We recognise that the broad range of experiences that a diverse staff and student body brings strengthens our research and enhances our teaching, and that in order for Oxford to remain a world-leading institution we must continue to provide a diverse, inclusive, fair and open environment that allows everyone to grow and flourish." University of Oxford Equality Policy.

As a member of the University you contribute towards making it an inclusive environment and we ask that you treat other members of the University community with respect, courtesy and consideration.

The Equality and Diversity Unit works with all parts of the collegiate University to develop and promote an understanding of equality and diversity and ensure that this is reflected in all its processes. The Unit also supports the University in meeting the legal requirements of the Equality Act 2010, including eliminating unlawful discrimination, promoting equality of opportunity and fostering good relations between people with and without the 'protected characteristics' of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and/or belief, sex and sexual orientation. Visit the website for further details or email the EDI team directly for advice.

The Equality and Diversity Unit also supports a broad network of harassment advisors in departments/faculties and colleges and a central Harassment Advisory Service. Please see the University's Harassment and Bullying policy and the support available for students.

There are a range of faith societies, belief groups, and religious centres within Oxford University that are open to students.

Student Welfare and Support Services

The Disability Advisory Service (DAS) can provide information, advice and guidance on the way in which a particular disability may impact on your student experience at the University and assist with organising disability-related study support.

The Counselling Service is here to help you address personal or emotional problems that get in the way of having a good experience at Oxford and realising your full academic and personal potential. They offer a free and confidential service.

A range of services led by students are available to help provide support to other students, including the peer supporter network, the Oxford SU's Student Advice Service and Nightline.

Oxford University Student Union also runs a series of campaigns to raise awareness and promote causes that matter to students. There is also a wide range of student clubs and societies to get involved in.

The Faculty has Harassment Advisors whom students and Faculty may contact for advice.

What to do if you are ill or otherwise unable to attend the residential weeks or electives

Please first read the 'attendance' section above. If you are unable to attend a teaching block, you should write to your academic supervisor and course administrator as soon as possible. You may also want to discuss the situation with your College Advisor. If you are ill/unable to work for a longer period of time then it may ultimately be necessary to consider a possible suspension of status (see page 31 for details).

You are strongly advised that physical attendance at each of the modules is essential; this is not a distance learning degree and attendance is expected unless there is an emergency that makes this completely impossible in the short term. Pressure of other work will not usually be considered a reason for non-attendance.

Help for Students with Disabilities

The Disability Advisory Service (DAS) can provide information, advice and guidance on the way in which a particular disability may impact on your student experience at the University and assist with organising disability-related study support.

The Law Faculty Disability Contact is:

Paul Burns, Head of Student Administration
St Cross Building,
Tel No: 01865 271495

The Disability Contacts work with the University Disability Staff and other bodies, such as the Bodleian Law Library to help facilitate students' access to lectures, classes, tutorials and access to information.

The Contacts are also involved in an ongoing programme to identify and promote good practice in relation to access to teaching and learning for students with disabilities within the Faculty, and to ensure that the Faculty meets the requirements of the Equality Act (2010).

Education Committee and the Proctors

The University's Education Committee is principally concerned with policy matters relating to teaching, learning, and assessment, but it is also the body which can grant dispensations from the regulations in certain instances (though in such situations a student's college will normally write to the Education Committee on the student's behalf—the student does not write directly).

The Proctors are responsible for ensuring that regulations are implemented and investigating complaints by members of the University. The activities they regulate and the regulations they enforce are set out in detail in the documents on their webpage. The Proctors' and

Assessor's Memorandum in particular covers an extensive range of subjects, including disciplinary procedures, welfare matters, and a number of University policies which are referred to in the policy statements section below.

Oxford SU

The Oxford University Student Union exists to provide a number of student services, ranging from enhancement of your experience whilst a student to protection of your ability to study should you encounter financial, academic or health-related difficulties.

Safety for Students

Guidance about how you can ensure your personal safety while studying at Oxford can be found on the Oxford Students website

Health and Safety in the St Cross Building

Fire Information

In the event of the fire alarm sounding, evacuate St Cross building immediately and assemble on the grass area by the main entrance steps.

First Aid

First Aid can be administered by a porter trained in first aid. There is a first aid box at the porters lodge.

Accident Reporting

Please report any accidents, incidents or near misses to the Facilities Team.

Careers

The MSc in Taxation course administrators and the Oxford University Careers Service can provide you with support in your career planning and management. The Faculty of Law also has a Graduate Careers Officer. As an Oxford Alumnus, you can attend careers events, fairs, workshops and company presentations. Your student account on CareerConnect will switch to an alumni account when your University card expires, ensuring you stay up-to-date with job vacancies, events, skills sessions, fairs and resources on job sectors, applications and international opportunities.

Many law firms and chambers have direct contacts with the Law Faculty and arrange visits; you can sign up to the Faculty careers email and attend events in the Faculty.

Alumni Relations

As part of the University's 180,000-strong alumni community, you can take advantage of our varied alumni programme to stay involved. Whether your interests lie in further study, building a career, travel, or something else, Oxford's alumni programme has something to offer everyone. All law students at Oxford are members of both a college and the University and therefore they have shared allegiances. Undergraduate alumni are inclined towards contacting their colleges for most alumni matters yet increasingly become involved with Law Faculty offerings for professional interaction and networking. Because the Faculty of Law

organizes and provides all graduate supervision and runs the postgraduate taught courses, graduate students tend to have stronger ties with the Faculty.

The MSc in Tax directors and the Faculty of Law are eager to maintain contact with all alumni. Benefits of staying in touch with the Faculty's alumni programme include:

- Opportunities to attend alumni reunions and professional networking events. The Faculty organises events, both social and professional, which take place in the UK and internationally. We have previously held events in the United States, Canada, India, Singapore, Hong Kong, China, and Australia and, due to their popularity; we plan to increase these events in the years ahead.
- Receiving copies of the Faculty's annual alumni magazine, The Oxford Law News, and the termly electronic e-bulletin, The Law eBulletin, to keep you up-to-date with Oxford news.
- With collaboration from our alumnae and benefactors, the Law Faculty has founded the networking group Oxford Women in Law (OWL) that will assist female alumnae working in the field of law to network and find mentors as well as engage in relevant professional panel discussions and lectures.
- Joining the group 'Oxford University Lawyers', via LinkedIn, which offers exclusive membership to all Oxford students, staff, and alumni. This provides members with the chance to share discussions with other Oxford law alumni across the world. Our major benefactors often post their news and job advertisements on the group's page as well.
- Professional support and advice. We work closely with the Careers Service and our benefactors to help our alumni achieve their full potential in the workplace. Amongst other initiatives, the Faculty has founded the networking group Oxford Women in Law (OWL) that will assist female alumni working in field of law to network and find mentors.

To ensure that you are the alumni our mailing list, or to enquire about organising an alumni event, please contact email the Donor Relations Coordinator. Additionally, should you know of any Oxford Alumni who are not in contact but would like to be, please forward their contact details.

Policies and Regulations

The University has a wide range of policies and regulations that apply to students. These are easily accessible through the A-Z of University regulations, codes of conduct and policies.

Included in this category are the following:
University Equality Policy
University Policy and Procedure on Harassment and Bullying
University policy on recording lectures by students

Freedom of Speech

Free speech is the lifeblood of a university.

It enables the pursuit of knowledge. It helps us approach truth. It allows students, teachers and researchers to become better acquainted with the variety of beliefs, theories and opinions in the world. Recognising the vital importance of free expression for the life of the mind, a university may make rules concerning the conduct of debate but should never prevent speech that is lawful.

Inevitably, this will mean that members of the University are confronted with views that some find unsettling, extreme or offensive. The University must therefore foster freedom of expression within a framework of robust civility. Not all theories deserve equal respect. A university values expertise and intellectual achievement as well as openness. But, within the bounds set by law, all voices or views which any member of our community considers relevant should be given the chance of a hearing. Wherever possible, they should also be exposed to evidence, questioning and argument. As an integral part of this commitment to freedom of expression, we will take steps to ensure that all such exchanges happen peacefully. With appropriate regulation of the time, place and manner of events, neither speakers nor listeners should have any reasonable grounds to feel intimidated or censored.

It is this understanding of the central importance and specific roles of free speech in a university that underlies the detailed procedures of the University of Oxford.

For full details see the Freedom of Speech policy.

Feedback, and Student Representation

Opportunities for Feedback

You can provide feedback by one or more of the following means:

- Online questionnaires: during the course of the academic year, you will be asked to complete online surveys. The surveys are then considered (confidentially) by the MSc in Taxation Management Committee
- Paper evaluation forms: after each course or electives, you will be asked to complete a short evaluation form. Responses are then considered (confidentially) by the MSc in Taxation Management Committee
- Contacting your student representative, as described below.

Student Representation

An MSc in Taxation student representative and deputy is elected from each year group. Students who wish to be a student representative should contact the Course Administrator by Friday 9 October 2026. If only one student from each year puts themselves forward, then they will be the student representatives; otherwise, an anonymous survey will be circulated via Canvas. The student representatives are expected to gather feedback from their year group to feed back to the Course Directors at the Management Committee Meetings which take place once termly.

The MSc in Taxation Management Committee

This is the body with immediate responsibility for the structure of the MSc in Taxation programme and issues arising in relation to content and course delivery. The student representatives may participate in open business. Attendance is encouraged so that the Course Directors can obtain invaluable feedback from the students. The representatives may also attend open business of the Graduate Studies Committee. The Management Committee meetings are usually on Tuesday of week 2 in each term.

The Graduate Studies Committee (GSC)

This is the body with the principal responsibility for making decisions on graduate matters and it includes representatives of each of the Faculty's postgraduate taught and research courses. At the start of Michaelmas Term, an email is circulated to all postgraduate students asking if they wish to stand as representatives for their particular course, after which students from each course vote for those standing. The elected representatives then serve as a voice for their constituency—the students who have elected them—on GSC. As such, they will raise with GSC any matters that other students on their course have asked them to bring to the Committee's attention; they will also consult those students if there is an issue on which GSC wants students' opinions. From time-to-time, they will also coordinate social events of one sort or another.

One of the taught course representatives will also attend the open business of the Law Faculty Board, the Faculty's most senior decision-making body to which GSC refers any matters, which it does not have the constitutional authority to deal with itself. Student representatives also serve on the Committee for Library Provision and attend a Divisional forum at which student representatives across the Social Sciences Division come together to discuss matters of relevance. Student representatives sitting on the Divisional Board are selected through a process organised by the Oxford University Student Union (OUSU). Details can be found on the OUSU website along with information about student representation at the University level.

Complaints and Academic Appeals within the Faculty of Law

The University, the Social Sciences Division and the Law Faculty all hope that provision made for students at all stages of their course of study will result in no need for complaints (about that provision) or appeals (against the outcomes of any form of assessment).

Where such a need arises, an informal discussion with the person immediately responsible for the issue that you wish to complain about (and who may not be one of the individuals identified below) is often the simplest way to achieve a satisfactory resolution.

Many sources of advice are available from colleges, faculties/departments and bodies like the Counselling Service or the Oxford SU Student Advice Service, which have extensive experience in advising students. You may wish to take advice from one of these sources before pursuing your complaint.

General areas of concern about provision affecting students as a whole should be raised through Joint Consultative Committees or via student representation on the faculty/department's committees.

Complaints

If your concern or complaint relates to teaching or other provision made by the faculty/department, then you should raise it with the Director of Graduate Studies, Dr Simon Douglas as appropriate. Complaints about departmental facilities should be made to the Head of Student Administration, Mr Paul Burns. If you feel unable to approach one of those individuals, you may contact the Head of Faculty, Ms Charlotte Vinnicombe. The officer concerned will attempt to resolve your concern/complaint informally.

If you are dissatisfied with the outcome, then you may take your concern further by making a formal complaint to the Proctors under the University Student Complaints Procedure.

If your concern or complaint relates to teaching or other provision made by your college, you should raise it either with your tutor or with one of the college officers, Senior Tutor, Tutor for Graduates (as appropriate). Your college will also be able to explain how to take your complaint further if you are dissatisfied with the outcome of its consideration.

Academic Appeals

An academic appeal is an appeal against the decision of an academic body (e.g. boards of examiners, transfer and confirmation decisions etc.), on grounds such as procedural error or evidence of bias. There is no right of appeal against academic judgement.

If you have any concerns about your assessment process or outcome, it is advisable to discuss these first informally with your subject or college tutor, Senior Tutor, course director, director of studies, supervisor or college or departmental administrator as appropriate. They will be able to explain the assessment process that was undertaken and may be able to address your concerns. Queries must not be raised directly with the examiners.

If you still have concerns, you can make a formal appeal to the Proctors who will consider appeals under the University Academic Appeals Procedure.

Glossary of Oxford Terminology

Some words and phrases used at Oxford are explained below, but the list will be incomplete because anyone who has been here for a while forgets which words are strange. If you do not know what something means, just ask someone!

Associate Professor: the standard tenure-track career academic post at Oxford. Some Associate Professors hold the title of full Professor in recognition of their distinction.

Battels: college bills, payable each term. Non-payment is the only really quick and effective way for a student to get suspended.

Common Room: in a College, a name for the organization of the academic staff (Senior Common Room), the undergraduates (Junior Common Room) or the graduate students (Middle Common Room; members of the MCR are typically given membership of the JCR as well). These names are used because along with other facilities, those organizations usually provide a room where you might find coffee and newspapers, or at least comfy seats. The Senior Common Room in the St Cross Building is only a room, not an organisation.

Collection: (1) A mock examination held by colleges (typically just before the beginning of term, based on work done in the previous term); (2) a College meeting between a student and the head of college, and or tutors, held at the end of each term to discuss the student's work (also called a 'handshaking' in some colleges).

College: A self-governing society of fellows. Colleges admit undergraduate students (who are then admitted to the University) and admit graduate students after they are admitted by the

University. Colleges provide accommodation, meals, common rooms, libraries, sports and social facilities, and pastoral care for their students and faculty. Crucially, they provide tutorial teaching for undergraduates. That makes them more than just student residences; they are residential communities whose focal purposes are teaching and learning.

DGSR: the Law Faculty's Director of Graduate Studies (Research).

DGST: the Law Faculty's Director of Graduate Studies (Taught Courses).

DPhil (Doctor of Philosophy): the University's highest research degree since 1914.

Fellow: member of the governing body of a College. Most of the tutors in a college are fellows.

Final Honour School ['FHS']: the course leading to the second public examination (i.e., the University examination for the BA). The course for the BA in law is the Honour School of Jurisprudence.

Finals: the final examination in the Final Honour School, sometimes called 'Schools'.

First Public Examination: see Law Moderations.

Graduate: a person who has received a university degree.

GSC: Graduate Studies Committee (a committee of the Law Board).

Head of a College: the chief officer in a college, with various responsibilities including chairing meetings of the governing body. 'Head' is a generic term; they are called President (Corpus Christi, Kellogg, Magdalene, St John's, Trinity, Wolfson), Principal (Brasenose, Harris Manchester, Hertford, Jesus, Lady Margaret Hall, Linacre, Mansfield, Regent's Park, St Anne's, St Edmund Hall, St Hilda's, St Hugh's, Somerville), Master (Balliol, Pembroke, St Catherine's, St Cross, St Peter's, University), Rector (Exeter, Lincoln), Warden (All Souls, Green, Keble, Merton, New, Nuffield, St Antony's, Wadham), Provost (Oriel, Queen's, Worcester), or Dean (Christ Church).

Isis: The Thames River, while running through Oxford.

Junior Member (of a college, or of the University): student.

Law Board: the governing body of the Law Faculty, chaired by the Dean. Faculty officers (the Chair and Vice-Chair of the Law Board, the Directors of Graduate and Undergraduate Studies) are members *ex officio*; other members are elected from among Faculty members. The Graduate Studies Committee, like other Faculty committees, reports to Law Board and acts subject to the approval of Law Board. The Law Faculty sometimes meets as a Faculty to discuss policies, but decisions are made by the Law Board.

Law Moderations (**Law Mods)**: the first University examination taken by undergraduate law students. The result is a Fail, a Pass, or a Distinction, and students must pass to proceed to

Finals. Marks awarded are supplied to students' colleges, but do not count to the final classification of degrees. First Public Examinations in other subjects may be called Preliminary Examinations or Prelims.

Lecture: an exercise in which one teacher addresses an audience of students (a few students, or a few hundred). Students are allowed to ask questions!

MA (Master of Arts): a degree awarded to a student who completes the BA after 21 terms (7 years) from matriculating.

MJur (Magister Juris): a taught postgraduate degree introduced in 1991 and designed as a counterpart to the BCL for students who have been trained in law outside the common law jurisdictions. MJur candidates may take one of the Oxford undergraduate common-law courses and are eligible for most of the BCL subjects.

MLitt (Master of Letters): A two- to three-year research degree.

MPhil (Master of Philosophy): a limited-entry, one-year research degree, which is only open to students who have completed the BCL or the MJur and met special grade requirements.

MSc in Criminology and Criminal Justice: a one-year taught postgraduate course, which involves a combination of coursework and a dissertation.

MSt (Master of Studies): a research degree designed to be completed in one year.

Matriculation: ceremony in the Sheldonian Theatre for admission to the University of Oxford as a student. In line with other part-time degrees, MSc in Taxation students will matriculate but 'in absence' rather than matriculating at a formal ceremony.

Pigeonhole: your mailbox, usually in an array of mailboxes in a porter's lodge.

Porter: gatekeeper, receptionist, and postal worker at the front entrance ('porters' lodge') of each college. Porters are helpful.

Postgraduate: a graduate who is a student.

Proctors: two senior university officers, nominated by colleges in rotation for a period of one year, with responsibility for (among other things) some matters of student discipline, overseeing the conduct of examinations, and investigating student complaints about the University. The extent of their jurisdiction is indeterminate.

Professor: the holder of a senior academic post with responsibilities to teach for the University but not for a College, or an academic holding another post on whom the title has been conferred in recognition of their distinction.

PRS (Probationer Research Student): the term used for a student admitted to work toward the DPhil or the MLitt, before completion of the Qualifying Test for DPhil or MLitt status.

Punt: a boat with a pole. When it comes to a choice, stay with the boat and let go of the pole.

Reader: the holder of an academic post intermediate between a university lectureship and a professorship, or an academic holding another post on whom the title has been conferred as a sign of distinction. The University no longer creates new Readerships.

Rustication: a temporary sending down, i.e. a suspension from the University, usually for a major disciplinary offence.

Schools: see **Examination Schools**. Also a name for the undergraduate examinations (see **Finals**).

Scout: a member of a college's staff who cleans rooms and keeps an eye on students.

Second Public Examination: see Finals.

Seminar: an exercise typically held around a table, in which one or more teachers discuss their subject with a group of students. Different from a lecture because the teacher is usually sitting down and there is often more than one teacher. A common procedure is that one teacher (sometimes a visiting speaker) presents a paper, or less formally explains their view on a problem, and another teacher responds, with open discussion following.

Sending down: requiring a student to leave the University.

Senior Member (of a college or the University): roughly, a member of the Faculty or a college fellow. So, professors, lecturers (whether of a college or of the University) and research fellows of colleges may all be termed senior members. The contrast is with junior members (students).

Senior Status: the status of a student who has already taken a degree and is reading for another undergraduate degree (a second BA) with dispensation from the First Public Examination.

Senior Tutor: the officer in a college who has overall responsibility for academic affairs. The fellow who has been at the college the longest is usually called the 'senior fellow'. The tutor in a particular subject who has been at the college longest is usually called the 'senior subject tutor' (so the law tutor who has been there longest is the Senior Law Tutor).

Sub Fusc (from the Latin for 'dark brown'): for women, black trousers and black socks or a black skirt with dark tights, black shoes, white blouse, a black ribbon worn as a bowtie, and mortarboard and gown. For men, a dark suit, black shoes and socks, a white shirt and white bow tie, and mortarboard and gown. Wear sub fusc for matriculation, examinations (written and oral) and degree ceremonies. Avoid wearing it on other occasions.

Term: The 8 weeks (Sunday of week 1 to Saturday of week 8) of the three Oxford academic terms: Michaelmas Term (MT) (early October to early December, named after the feast of St Michael on September 29), Hilary Term (HT) (mid-January to mid-March, named after the festival (January 13) of Hilarius, the bishop of Poitiers, who died in 367), and Trinity Term (TT)

(mid-April to mid-June, named after the festival of the Holy Trinity). Strictly speaking, those periods are known as 'full terms' and extended terms are about three weeks longer. Faculty teaching, including lectures and seminars, is conducted during full terms.

Tutor: a teacher who gives tutorials. Most undergraduate students have a tutorial at least once a week in term time.

Tutorial: a meeting to discuss the student's work, and the subject that the student is studying. Tutorials vary widely, depending on the tutor's methods and the subject matter; the core features are that (i) there is one teacher present, (ii) there are very few students (typically two, sometimes one or sometimes three for an undergraduate tutorial; anywhere from one to four for a BCL/MJur tutorial), (ii) one or more of the students has written an essay. The students' own work is usually the focus of discussion in the tutorial; most tutors try not to turn the tutorial into a small lecture.

The University: the oldest English-speaking degree-granting institution in the world, and older than any of the colleges. It was already in some sort of operation before 1100, but it started to grow in 1167 when Henry II stopped English students going to Paris. The University has had a Chancellor since 1214. The University decides the content of courses, organizes lectures, seminars, and graduate supervision, provides libraries, laboratories, museums, computing facilities, etc.; admits graduate students, conducts all degree examinations, and awards degrees. The Law Faculty is part of the University's Division of Social Sciences. The University's first overseas student was Emo the Friesian, in 1190. See the University webpage for the University's legal status. The University is not to be confused with University College, which is a college.

Viva (short for `Viva Voce'): oral examination. There used to be vivas for the BA and for the BCL, but now we only use them in examining research degrees, for which purpose the viva serves as an opportunity for the student to defend their thesis.