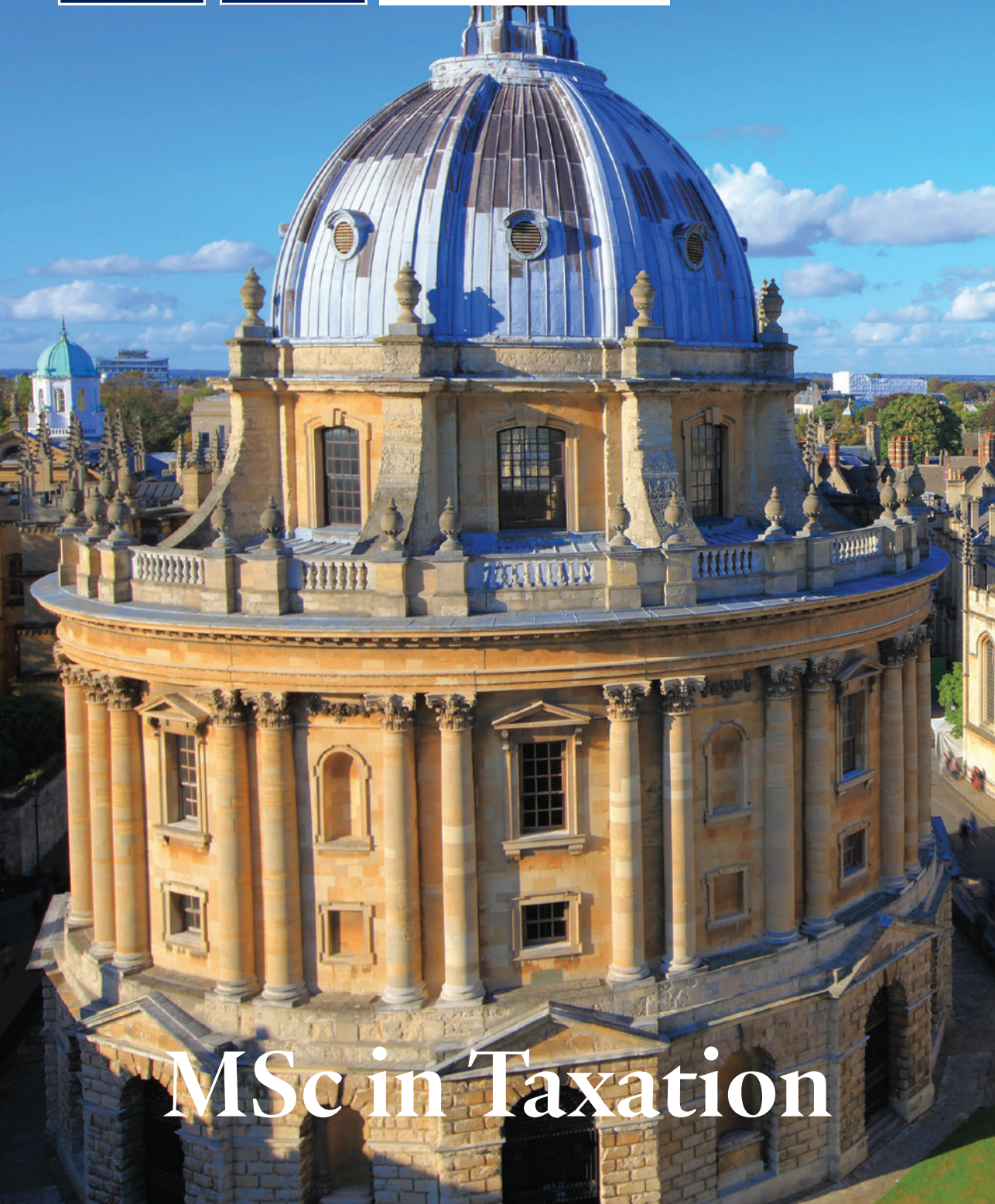
FACULTY OF LAW

UNIVERSITY OF OXFORD

Saïd Business School

Centre for Business Taxation



MSc in Taxation

Welcome to the Oxford 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 is 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.

The MSc in Taxation has been designed 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 unique Oxford experience, including Oxford teaching methods, small class sizes, college membership and interaction with Oxford faculty and students.

Programme

- The MSc in Taxation is open to both lawyers and non-lawyers, and can be tailored to meet different interests. The degree is ideal for practitioners in law and accounting firms who wish to get a deeper understanding of taxation. It is also a great way to keep in touch during career breaks.
- Students take nine courses over two years - three compulsory core courses and six elective courses. The norm is for students to take five courses in Year 1.
  - Core courses are taught in three one-week residential periods held in Oxford. The three compulsory core courses are:
    - **Tax Principles and Policy**
    - **Principles of International Taxation**
    - **Tax Research Round Table**
  - Electives are taught in Oxford as intensives, over two weekends or in other short blocks of time. Typically electives are assessed by way of two 3,000 word assignments.
- A 12,000 word dissertation in lieu of two elective courses is also available.*
- Teaching is mainly in lectures and interactive classes, and is structured to enable students to fit their studies around work and other commitments. Attendance at all courses is mandatory; this is not a distance learning degree.
- A virtual learning environment provides students with access to course materials and research resources, and enables them to remain in contact with teachers and students during periods away from Oxford.

The Chartered Institute of Taxation (CIOT) has recognised the University of Oxford MSc in Taxation as a qualification which gives an entitlement to Confirmation of Eligibility to register as a student for the CTA exams. For further details of the CTA exams please see www.tax.org.uk.

*In cases meeting the criteria specified by the CIOT, students electing to write an extended dissertation may be able to submit that dissertation separately, once they have completed their degree, for a CTA Direct Fellowship. Interested applicants are encouraged to contact the Education Team at CIOT on 020 7340 0550 or education@ciot.org.uk

"It is excellent that the Oxford MSc in Taxation is a degree involving lawyers, economists and accountants. It will be a valuable new source of learning and development for people at the Treasury who want to build a career around tax. The interdisciplinary nature and flexibility of studying part-time are particularly attractive features."

Mike Williams, Director Business and International Tax, HM Treasury

Electives

The list of electives on offer varies from year to year. Electives offered in past years have included:

- Comparative Corporate Tax
- Current Issues in Taxation
- Ethical Issues in Tax Practice
- EU Tax Law
- Tax Advocacy Master Class
- Tax and Accounting
- Tax and Public Policy
- Tax and Human Rights
- Tax Treaties
- Taxation of Corporate Finance
- Taxation of Global Wealth
- Transfer Pricing
- UK Corporate Tax
- US International Tax
- Value Added Tax

"I welcome the introduction of the Oxford MSc in Taxation. By providing students with access to national and international expertise across a range of topics and disciplinary perspectives, it has the potential to strengthen academic debate in an area of increasing significance for all countries in both a domestic and global context."

Mike Williams, Director Business and International Tax, HM Treasury

At a Glance

3
Number of core courses

6
Number of electives to be chosen

Start Date
September

Application Deadlines
January and March*

Timeline

September Year 1: First residential core course → Electives → **January of Year 1:** Second residential core course → Electives → **September Year 2:** Third residential core course → Electives → **Year 2:** Finish

25-30
Places on the programme

26 nationalities

72%
Students coming from work

Average age 34
Age range 21-58

*It is possible that applications will be considered after the two deadlines if places remain, but experience suggests that most, if not all places will be allocated following the March deadline; therefore early application is advised.

Application Requirements

To be considered for admission, candidates will normally need at least a high upper second class degree (or equivalent qualification from a non-UK university).

This degree should either be in:

- Law, Economics or Accounting; or
- If in another subject, candidates should have a suitable professional qualification and/or experience, or other evidence of an interest in taxation

Applicants who cannot satisfy the high 2:1 degree requirement may be considered in exceptional circumstances where there is alternative evidence of real academic strength and aptitude for the degree, such as professional qualifications from the Law Society, ICAEW, CIOT or overseas equivalent professional body plus at least two years professional tax experience; or at least five years experience working in tax and other evidence of academic capacity (e.g. having written articles or a book).

For further information about the degree including full application requirements and procedure, courses on offer, course timetable, important dates and fees:

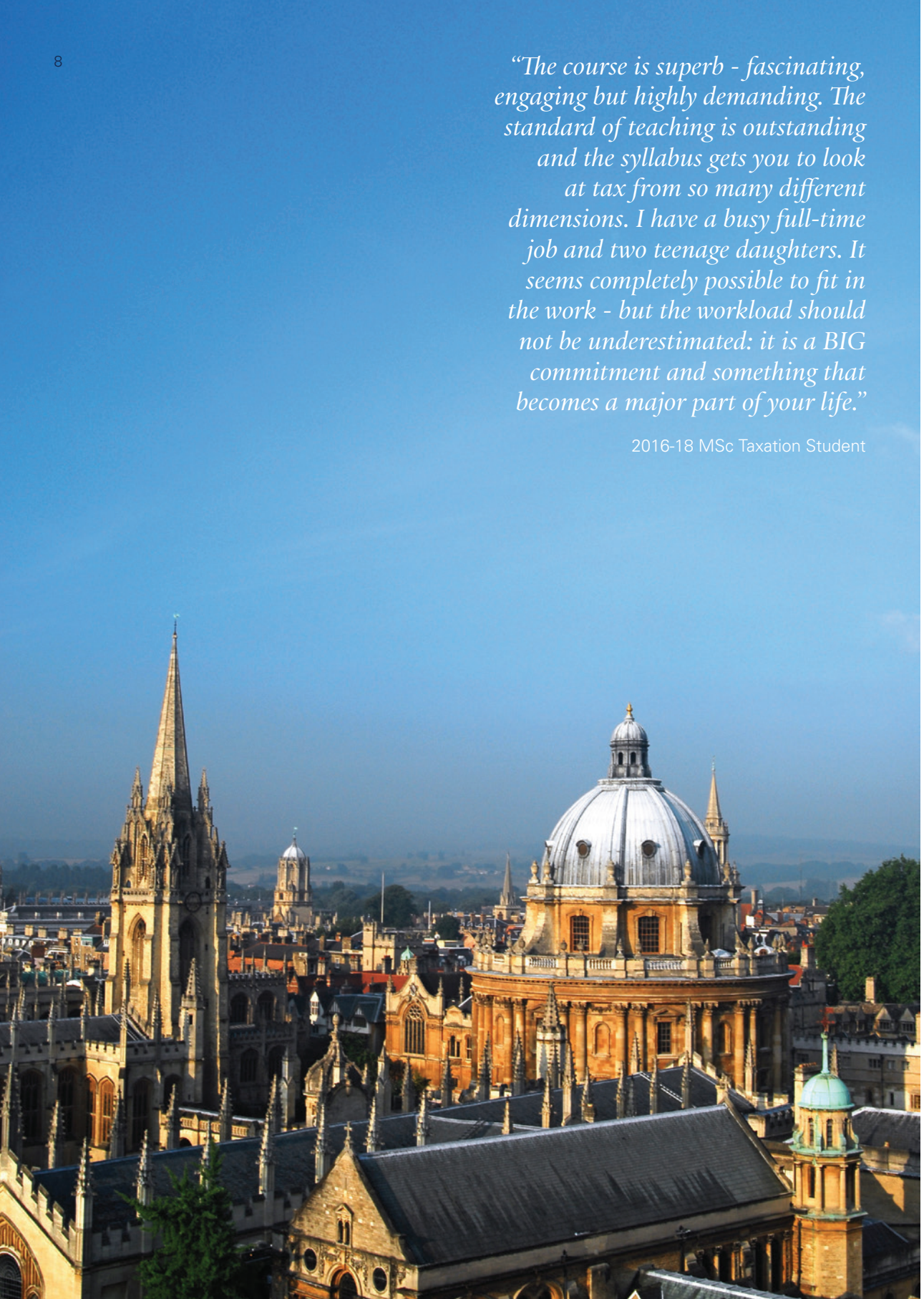
Visit: www.law.ox.ac.uk/msctax

For further information on the admissions process and to apply:

Visit: http://www.ox.ac.uk/admissions/graduate/courses/msc-taxation

"The course is superb - fascinating, engaging but highly demanding. The standard of teaching is outstanding and the syllabus gets you to look at tax from so many different dimensions. I have a busy full-time job and two teenage daughters. It seems completely possible to fit in the work - but the workload should not be underestimated: it is a BIG commitment and something that becomes a major part of your life."

2016-18 MSc Taxation Student



Why Study the Part-Time MSc in Taxation?

Although most students have jobs already, some are looking for new opportunities and have been able to access the services of the Oxford Careers Office, as well as other specific tax opportunities.

Students have obtained offers of training contracts and internships with the International Tax Cooperation Unit United Nations Department of Economic and Social Affairs, the Organisation for Economic Co-operation and Quinn Emanuel Uruqart & Sullivan LLP amongst others.

"My desire to pursue this intellectually stimulating course at Oxford derives from the idea of tax constantly evolving, adapting in accordance to a country's needs. The appealing curriculum offered by Oxford provides a rigorous foundation in all core areas of taxation whilst allowing flexibility for further specialisation."
2016-18 MSc Taxation Student

"I started the programme when I was 8 months pregnant with our second child and took my first exam in between helping my husband take care of our two children (2 months and 2.5 years old) who were staying at a nearby hotel in Oxford. My philosophy and my secret to life is very simple, if you want to accomplish everything you plan to, you have to do things in parallel. This is especially important for me as a working mother who wants to balance family and a successful professional career. This part-time programme is ideal for acquiring new knowledge whilst taking a maternity break from full-time work. I hope the knowledge I gain over the course of the programme and networking will help me boost my career even further."
2016-18 MSc Taxation Student

"I applied for the MSc in Taxation as I wanted to gain a broader understanding of taxation to assist with my role as a Corporate Tax solicitor in a global law firm. The MSc in Taxation was attractive to me given its part-time and multi-disciplinary nature. The courses are really interesting and the quality of the teaching is outstanding. I have also built an invaluable network of people working in tax across the world. The programme has also been incredibly beneficial to my professional career - it was certainly a factor in my recent move to a new role and my clients are often very interested in talking about it. I have thoroughly enjoyed this course and would recommend it to anyone with an interest in taxation."
2017-19 MSc Taxation Student

Programme Directors

Tsilly Dagan, LLB JSD Tel-Aviv, LLM New York, is Professor of Taxation Law, Oxford University, Faculty of Law and a fellow of Worcester college, Professor Dagan's main fields of research and teaching are tax law and policy (both domestic and international) and the interaction of the state and the market. She has taught and researched as a scholar in residence at the University of Michigan, University of Western Ontario, and the University of Columbia, and was a member of the Group on Global Justice at the Institute of Advanced Studies, Jerusalem. Prior to her appointment Professor Dagan was Raoul Wallenberg Professor of Law at Bar-Ilan University, where she served as Editor-in-Chief of the law review and Associate Dean for Research. Her book International Tax Policy: Between Competition and Cooperation (Cambridge University Press) is the winner of the 2017 Frans Vanistendael Award for International Tax Law.

Michael Devereux is Director of the Oxford University Centre for Business Taxation, Professor of Business Taxation and Professorial Fellow at Oriel College, Oxford. He is Research Director of the European Tax Policy Forum, and Research Fellow of the Centre for Economic Policy Research and CESifo. He is Honorary President of the International Institute for Public Finance and Honorary Fellow of the Chartered Institute of Taxation. In 2014 he was a member of the European Commission High Level Expert Group on Taxation of the Digital Economy; In 2018 he was the visiting Richard Musgrave Professor at CESifo in Munich, and gave the Klaus Vogel Lecture at the Vienna University of Economics and Business and a keynote speech at the National Tax Association conference in New Orleans. Previously Michael was chair of the Economics departments in both Keele and Warwick Universities.

Glen Loutzenhiser BComm (Sask), LLB (Toronto), LLM (Cantab), MA (Oxon), DPhil (Oxon) is Associate Professor of Tax Law, Oxford University Faculty of Law and Tutorial Fellow in Law at St Hugh's College, Oxford. Glen previously worked as a solicitor and an accountant in Canada. He is an assistant editor of the British Tax Review, and has been a visiting lecturer at the University of Auckland and a visiting research fellow at the University of Sydney. Glen is the sole author of the leading UK textbook on tax law – Tiley's Revenue Law, and sole consultant editor of the taxation volumes of Halsbury's Laws of England and Wales. His research interests include the taxation of corporations, small businesses and employees, executive compensation, taxation of the family and wealth taxes.

John Vella is Professor of Law, Oxford University Faculty of Law, Assistant Director of the Oxford University Centre for Business Taxation and a Fellow of Harris Manchester College. John studied law at the University of Malta (BA and LLD) and the University of Cambridge (LLM and PhD). After completing his studies in 2006 he moved to Oxford where he has held different posts at the Faculty of Law and the Oxford University Centre for Business Taxation. He has been a Visiting Scholar at the International Monetary Fund, a Visiting Professor at Bocconi University and has held visiting research positions at New York Univeristy, the University of Sydney and Georgetown University. John's recent research has focused on the taxation of multinationals, financial sector taxation, and tax compliance and administration. He has given evidence on these issues both before UK Parliamentary Committees and Committees of the European Parliament.

Other Teachers

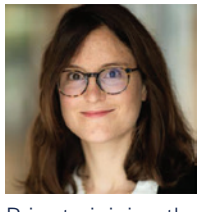
Philip Baker is a QC at Field Court Tax Chambers and a Visiting Professor at Oxford University. Philip specialises in international tax issues and has appeared in cases in tribunals, the House of Lords, Privy Council, and the European Court of Justice. Before moving into practice, Philip taught law at the SOAS, and was a Visiting Professorial Fellow at QMUL. He is the author of leading international tax books, editor of the International Tax Law Reports and joint editor of the British Tax Review, and a member of OECD and IFA Committees.

Emma Chamberlain CTA barrister specialises in taxation and trust advice for private clients and charities. She is a member of the GAAR Advisory Panel and also a member of the Wealth Tax Commission in a LSE/Warwick University project investigating wealth tax. Visiting professor of law in practice at LSE (Inequalities Unit) and at Oxford University. Author of All Party Parliamentary Group report on IHT. Co-author of "Trust Taxation and Estate Planning", Sweet & Maxwell. Co-editor of "Dymond's Capital Taxes". Various secondments to HM Treasury and HMRC including advising on foreign doms, trusts, IHT and residential property. Co-author of chapter in IFS Mirrlees Report on Taxation of Wealth and Wealth Transfers.

Anzhela Cédelle is a Counsellor at the Organisation for Economic Co-operation and Development (OECD) and an International Research Fellow at the Oxford University Centre for Business Taxation. Her research and teaching focuses on tax and EU laws, and she is particularly interested in the intersection of domestic, EU and international tax regulation.

Richard Collier is an Associate Fellow of the Oxford University Centre for Business Taxation. Richard is a qualified lawyer and chartered accountant, and a former partner at PwC. In 2019 he was appointed on secondment as a senior tax adviser to the OECD to manage the work on Pillar 1 of the OECD's work on taxation of the digitalised economy. Richard writes on a broad range of tax issues. He has published Transfer Pricing and the Arm's Length Principle After BEPS with Joe Anrdrus (OUP, 2017) and Banking on Failure (OUP, 2020).

Judith Freedman is Pinsent Masons Professor of Tax Law and Policy, Oxford University Faculty of Law. Judith worked at Freshfields and the LSE before being appointed to the statutory Chair in Taxation Law at Oxford, from 2001-2019. She was involved in setting up the Oxford University Centre for Business Taxation and the MSc in Taxation. She now holds a part time research chair and teaches on the MSc. She contributed to the Mirrlees Review of Taxation and served on several government committees including the Aaronson GAAR Study Panel. She is Chair of the Tax Law Review Committee of the IFS, a member of the Board of the Office of Tax Simplification, joint editor of the British Tax Review and on several other editorial boards. She was awarded a CBE for tax research, is a Fellow of the British Academy and has an honorary fellowship of the CIOT.



Alice Pirlot is a Research Fellow in Law at the Centre for Business Taxation. Her research focuses on environmental taxation and the interaction between tax and World Trade Organization law. Prior to joining the Centre, Alice was a research fellow of the National Belgian Fund for Scientific Research (FNRS) at the University of Louvain.

Visiting teachers on the MSc have included the following academics from the University of Oxford and leading academics and practitioners:

- Professor Jennifer Blouin, University of Pennsylvania
- Dr Sarah Clifford, Research Fellow at the Oxford University Centre for Business Taxation
- Dr Richard Collier, Associate Fellow at Saïd Business School
- Professor Rita de la Feria, University of Leeds
- Simon Douglas, Peter Clarke Fellow and Tutor in Law, Jesus College, University of Oxford
- Professor David Duff, University of British Columbia
- Professor Joachim Englisch, University of Munster
- Professor Chris Evans, University of New South Wales
- Ms Anne Fairpo, Senior Tax Lawyer, Temple Tax Chambers
- Malcom Gammie QC, One Essex Court
- Professor Hans Gribnau, Tilburg University
- Dr Irem Guceri, Research Fellow at the Oxford University Centre for Business Taxation
- Professor Peter Harris, University of Cambridge
- Dr Martin Hearson, London School of Economics and Political Science
- Professor Niels Johannesen, University of Copenhagen
- Michael Lennard, Chief of International Tax Cooperation and Trade in the Financing for Development Office (FfDO) of the United Nations
- Professor Andy Lymer, Birmingham Business School
- Professor Susan Morse, University of Texas at Austin
- Jonathan Peacock QC, 11 New Square
- Philip Ridgway, Barrister, Temple Tax Chambers
- Michael Ridsdale, Tax Partner, Wedlake Bell LLP
- Stephen Shay, Senior Lecturer on Law, Harvard Law School
- Edwin Simpson, Barclays Bank Lecturer in Taxation, Law Faculty
- Professor Richard Vann, University of Sydney
- Dr Adam Zalasinski, European Commission

Advisory Board

- Philip Baker, Field Court Tax Chambers
- David Salter, Emeritus Reader, School of Law, University of Warwick
- Dr Richard Collier, Associate Fellow at Said Business School, formerly responsible for the treaty and transfer pricing teams at the OECD and prior to that head of the global banking tax practice at PwC.
- Bill Dodwell, Tax Director at the Office of Tax Simplification, editor-in-chief Tax Adviser magazine and member of the GAAR Advisory Panel, formerly Head of Tax Policy at Deloitte.
- Liesl Fichardt (Partner, Quinn Emanuel Urquhart & Sullivan LLP & IFA) Janine Juggins EVP Global Tax & Treasury, Unilever
- Giorgia Maffini Special Advisor, PwC

Scholarships and Prizes

There are a small number of scholarships available specifically for MSc in Taxation students:

- James Bullock Scholarship
- Field Court Tax Chambers Scholarship
- Full-fees needs based financial assistance award

For more information, visit: www.law.ox.ac.uk/admissions/graduate-scholarships-listing

To find out more about students who have been awarded scholarships please visit the Faculty's Scholars Network page at www.law.ox.ac.uk/scholars-network

In addition, prizes are available for the best performance in each course and elective. The following prizes are funded by external donors:

- At the end of the 2nd year, the Tax Executives Institute prize for best overall performance in the MSc in Taxation is awarded
- Gray's Inn Tax Chambers prize in Tax Principles and Policy
- Centre for Business Taxation prize in Principles of International Taxation
- Field Court Tax Chambers prize in Tax Treaties
- Deloitte Prize in Tax and Public Policy
- All other prizes are funded by the Faculty of Law.

We are very grateful to Quinn Emanuel Urquhart & Sullivan LLP for hosting the MSc in Taxation Alumni Reunion at their offices in London in March 2020.

If you would like to become a sponsor or a donor, please email maureen.oneill@law.ox.ac.uk or msctax@law.ox.ac.uk for more information

Oxford University Faculty of Law

The Faculty of Law is home to a unique combination of common law learning and comparative and international jurisprudence. Oxford holds a leading position in connecting teaching and scholarship, common law and civil law, theory and practice. With the largest faculty of law in the United Kingdom, Oxford is at the forefront of innovation, and is a meeting place for ideas and for gifted teachers and students from around the world. In the 21st century we are making new contributions to understanding, and to the education of lawyers at the highest level. We are doing so on the foundation of a great heritage – law has been taught at Oxford since the 1100s.

We admit and teach a diverse and outstanding body of students from all parts of the British Isles and from all over the world. Our graduate degrees are world-leading and our graduates are much in demand for their rigour, thoughtfulness, adaptability, and clarity of thought and expression.

Tax Law has been taught at Oxford University since the 1960s and more recently the focus on tax in the Law Faculty has been boosted by the creation of a specialist tax Chair and University Lectureship with generous financial support initially from KPMG and now from law firm Pinsent Masons. There are now thriving tax courses at both the undergraduate and graduate level.

For more information on the Faculty of Law visit: http://www.law.ox.ac.uk

Oxford University Centre for Business Taxation

The Centre for Business Taxation is an independent research centre founded in 2005 and based at Säid Business School which aims to promote effective policies for the taxation of business.

The Centre undertakes and publishes multidisciplinary research into the aims, practice and consequences of taxes which affect business. Although it engages in debate on specific policy issues, the main focus of the Centre's research is on long-term, fundamental issues in business taxation. Its findings are based on rigorous analysis, detailed empirical evidence and in-depth institutional knowledge.

The Centre is staffed by lawyers and economists and is genuinely interdisciplinary. It serves as a meeting point for the world's leading tax academics, many of whom are International Research Fellows of the Centre and regularly visit Oxford for the flagship annual Summer Symposium, the many academic conferences organised throughout the year, and for extended research visits.

For more information on the Centre visit: https://www.sbs.ox.ac.uk/faculty-research/tax

The tax lawyers in the Law Faculty join with the lawyers and economists in the Centre for Business Taxation to make one of the foremost centres in Europe for tax research and teaching. They also participate in academic and policy debates, by presenting their research at numerous academic and official conferences, by giving evidence to parliamentary bodies, through formal and informal meetings with national revenue and treasury bodies and transnational institutions and through the press.

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