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.

Edward Troup, Executive Chair and Permanent Secretary, HMRC

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

The design of the Masters to incorporate legal and economic analysis of tax matters is unique amongst other post-graduate programmes that I have considered and is of great interest. This dual approach mirrors my job, which requires ongoing analysis of trends in taxation, anticipating the commercial impact of international tax policy changes and “translating” tax into a practical setting.

Offer holder, 2016 entry

I am currently Head of Tax at one of the largest equities hedge fund managers in Europe. Having specialised in tax for the past 12 years as a tax advisor in one of the Big Four accounting firms and presently in the hedge fund industry, I have been looking to pursue graduate study to further enhance my knowledge of tax, thus was excited to hear of the launch of the part-time MSc in Taxation by the world-renowned Faculty of Law at the University of Oxford.

Offer holder, 2016 entry

The programme is ideal because of its part-time format. As I do not have to take two years off from work, I would be able to immediately put into practice the knowledge acquired while staying close to my young family.

Offer holder, 2016 entry
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 Said Business School. Both the Law Faculty and the Centre for Business Taxation are leaders in their field. The Oxford Law Faculty 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.

Unusual 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 Law Faculty and the Centre for Business Taxation, as well as a select group of practising lawyers 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 course 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; there is no full-time option. 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.

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. This is the experience that the Oxford MSc in Taxation offers.
The MSc in Taxation is open to both lawyers and non-lawyers, and can be tailored to meet different interests.

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. With permission they may take four courses in Year 1 and five in Year 2.

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.

A virtual learning environment provides students with access to course materials and research resources, and enables them to remain in contact with teachers and other students during periods away from Oxford.

Attendance at all core courses and chosen electives is mandatory.

Core courses are taught in three one-week residential periods held in Oxford in one of the colleges. The three compulsory core courses are:

- Tax Principles and Policy, assessed by way of an exam in Oxford
- Principles of International Taxation, assessed by way of two 3,000 word assignments
- Tax Research Round Table, assessed by way of a 6,000 word essay

Electives are taught in Oxford as intensives, usually over two weekends or in other short blocks of time. Attendance is mandatory. Typically electives are assessed by way of two 3,000 word assignments. Presently, the list of elective courses includes:

- Tax Treaties
- Transfer Pricing
- Value Added Tax
- EU Tax Law
- Advanced EU Tax Law
- US International Tax
- Taxation of Corporate Finance
- UK Corporate Tax
- Comparative Corporate Tax
- Comparative Tax Systems
- Tax and Public Policy
- Ethical Issues in Tax Practice
- Tax and Accounting
- Current Issues in Taxation

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.
At a glance

**25**
Places available on the programme

**3**
Number of core courses

**6**
Number of electives to be chosen

Start date: SEPTEMBER

Application deadlines: MID JANUARY and MID MARCH*

**TIMELINE**

September Year 1: First residential core course

Electives

Spring of Year 1: Second residential core course

Electives

September Year 2: Third residential core course

Electives

Summer Year 2: Finish

**DURATION**

Part time over 24 months

* 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.
Student experience

Students on the Oxford MSc in Taxation will be members of one of the participating Oxford colleges. Long term accommodation in college is not provided as this is a part-time degree. However, some colleges may be able to let out guest rooms for some of the electives. Arrangements are made with the colleges for the three mandatory courses.

Students will find that college membership enriches their time at Oxford, offering the chance to interact with faculty and students from diverse academic backgrounds in situations ranging from high table dinners to college balls.

Students are able to attend a wide range of conferences and guest lectures at the Law Faculty and Centre for Business Taxation, and have access to University facilities, including the Bodleian Law Library—one of the largest and most important open-access law libraries in Europe. Students also have distance access to an extensive range of online databases, including Westlaw, LexisNexis, IBFD, OECD and Tax Analysts.

“Oxford has been educating leaders for over 800 years and is universally recognised as one of the world’s greatest universities. A degree from the University of Oxford will open doors in every country across the globe.”
Harris Manchester

Harris Manchester College is unique in Oxford, as it takes only students age 21 and over (generally known as “mature students”) to read for undergraduate and graduate degrees.

The College’s primary objective is to provide an academic and social environment in which mature students can flourish. Centrally located in Oxford, Harris Manchester is just a few minutes’ walk away from the Bodleian Library as well as other University facilities.

Course Director John Vella is a Supernumerary Fellow at Harris Manchester.

St Hugh’s

Founded in 1886, St Hugh’s is now one of the largest colleges in Oxford with around 800 students. We offer all the extraordinary benefits of studying at an Oxford college. Our particular strengths are in our range and number of tutors, in our superb library (one of the largest college libraries in Oxford), in our beautiful garden setting, and in our friendly community. St Hugh’s has a dynamic alumni network, and the College organises events throughout the year for current and former students.

At St Hugh’s we know the important role graduates play in maintaining the University reputation as a centre for academic excellence. Graduate students constitute almost half of the population of the College’s student body, and play an important part in the College’s social and academic activities.

Course Director Glen Loutzenhiser is a Tutorial Fellow in Law at St Hugh’s.

Christ Church

Christ Church, colloquially known as “the House”, is a unique joint foundation of a college of the University of Oxford and the Cathedral of the Diocese of Oxford. It has a world-famous Cathedral Choir and a Picture Gallery containing an important collection of Old Master paintings that is open to the public. There is also a small Cathedral School. The College is one of the largest in the University, with approximately 110 Senior Members (tutors and college lecturers), 430 undergraduate students, and 220 graduate students.

Edwin Simpson who teaches tax in the Law Faculty is a Tutor in Law at Christ Church.
St Anne’s

St Anne’s is a down-to-earth, friendly and independent-minded college. It is modern in its outlook and architecture, and committed to the advancement of learning, education and research as it has been throughout its history. We are one of the largest colleges, with some 430 undergraduates and 300 graduates. Our Fellows’ interests range across the Arts and Humanities, Social Sciences, Mathematics, Physical and Medical Sciences.

Kellogg

Kellogg College, founded in 1990, is the University of Oxford’s largest and most international graduate college.

Kellogg College is a vibrant and egalitarian graduate college with modern facilities and a mature and friendly atmosphere. The College is situated in the leafy neighbourhood of North Oxford, on the Banbury Road. The College has its own site which consists of Victorian Houses and walled gardens, providing a tranquil studying environment in the hustle and bustle of the city of Oxford.

The College community of over 900 students is a diverse mix of part-time and full-time graduates, following 110 programmes of study from across the University’s four academic divisions and the Department for Continuing Education. Kellogg students come from around 90 countries, making the College a truly global academic community. Students, Fellows and all other College members are equal at Kellogg College. There is no high-table in the Dining Hall, meaning that all College members sit and eat together at all meals whether formal or informal. The College welcomes students from all backgrounds and ages and there is good provision for students with families, and for those with physical disabilities.

Kellogg College aims to support all students through their academic, welfare and social life to enable you to succeed and enjoy your time at Oxford.
Judith Freedman, CBE

Judith Freedman is Pinsent Masons Professor of Taxation Law in the Oxford University Law Faculty, a Fellow of Worcester College and Director of Legal Research at the Oxford University Centre for Business Taxation. Before joining the Law Faculty in Oxford Judith worked as a solicitor in the Corporate Tax Department at Freshfields and was then an academic teaching tax and company law for many years at the LSE. She is a member of the Tax Law Review Committee of the Institute for Fiscal Studies (IFS), contributed to the Mirrlees Review of Taxation, and has been a member of several committees advising government on company and tax law, including the Aaronson General Anti-Avoidance Rule (GAAR) Study Advisory Panel. Judith is joint editor of the British Tax Review and is on the editorial boards of several other journals. She was awarded a CBE for services to taxation research in the 2013 New Year’s Honours and made an honorary fellow of the Chartered Institute of Taxation in January 2015. In 2016, Judith was elected as a British Academy Fellow.

Michael Devereux

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, a member of the Business Forum on Tax and Competitiveness, chaired by the Exchequer Secretary, and in 2014 was a member of the European Commission High Level Expert Group on Taxation of the Digital Economy. Before coming to Oxford Michael was chair of the Economics departments in both Keele and Warwick Universities.

Glen Loutzenhiser

Glen Loutzenhiser BComm (Sask), LLB (Toronto), LLM (Cantab), MA (Oxon), DPhil (Oxon) is Associate Professor of Tax Law at the Faculty of Law, University of Oxford 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 a leading UK textbook on tax law—Tiley’s Revenue Law (Bloomsbury Publishing) and is a past Convenor of the Tax Law Section of the Society of Legal Scholars (2008–13).

John Vella

John Vella is an Associate Professor at the Oxford University Centre for Business Taxation and a Supernumerary Fellow at Harris Manchester College. John studied law at the University of Malta (BA and LLD) and the University of Cambridge (LLM and PhD). He was previously Norton Rose Career Development Fellow in Company Law at Oxford. John has been a Program Affiliate Scholar at New York University and a Convenor of the Tax Section of the UK Society of Legal Scholars. His recent research has focused on financial sector taxation, on which he has given expert evidence before UK Parliamentary Committees on a number of occasions; the taxation of multinationals, on which he has written briefing papers for Committees of the European Parliament; and tax compliance and administration.
Additional teachers

Philip Baker QC, OBE

Programme co-founder, and Oxford Visiting Professor, Philip Baker OBE is a barrister and QC practising from Field Court Tax Chambers, a new set of tax chambers established in 2014. He was called to the bar in 1979, began practising in 1987 and took silk in 2002. Philip specialises in international tax issues and undertakes corporate and private client, and government advisory work. He has appeared in cases before courts and tribunals at virtually every level from first instance to the House of Lords, Privy Council and European Court of Justice.

Before moving into practice, Philip taught law at the School of Oriental and African Studies, London University and was subsequently a Visiting Professorial Fellow at Queen Mary University of London. He is the author of ‘Double Taxation Conventions’ and ‘International Tax Law’, editor of the International Tax Law Reports and joint editor of the British Tax Review. He is a member of many committees including the Permanent Scientific Committee of the International Fiscal Association and the OECD Advisory Group on the Model Tax Convention. He has lectured in taxation in many countries and has held visiting appointments at a number of universities including Harvard Law School, Hong Kong University and the University of Auckland.

Anzhela Cédelle (née Yevgenyeva)

Anzhela is a Research Fellow at the Oxford University Centre for Business Taxation, Said Business School, and an associate member of the Oxford Law Faculty. She conducts research on various aspects of taxation and EU law, and she has been teaching tax and EU law for the past five years. Anzhela is the Managing Editor of the encyclopaedia D. Vaughan and A. Robertson (eds.), The Law of the EU (Oxford University Press), and a senior member of the Oxford EU Law Discussion Group. Anzhela was awarded a doctoral degree in law by the University of Oxford, where she had previously completed her master’s in law (distinction). Her doctoral thesis on direct taxation and the Internal Market won the 2014 ELFA First Award for the best thesis on European Law from the European Law Faculties Association, and it was also granted an Honourable Mention in the competition for the 2013 Mitchell B. Carroll Prize for the best thesis on fiscal matters by International Fiscal Association. Anzhela is currently working on a monograph on EU direct tax law and policy that will be published by Oxford University Press.

“... The intense and intellectually demanding environment where I can contribute my ideas, build my network, and the opportunity to be taught by some of the most influential legal academics whose work I have studied during my undergraduate studies are the key motivations for my application to the programme.

Offer holder, 2016 entry
Richard Collier
Richard has recently left the PwC partnership though remains active in working on tax policy matters, including at the Centre for Business Taxation in Oxford, with a particular focus on international tax matters and the financial sector. He is currently working on a major tax policy research project on the development and application of the arm’s length principle. He is a qualified barrister, chartered accountant and has a Ph.D. in international taxation.

Joachim Englisch
University of Münster
Dr Joachim Englisch has studied law at German and Spanish universities. In 2007, he was granted a tenured position as professor for tax law and public law at the University of Augsburg. In 2010, he moved to Muenster University to become the managing director of Germany’s longest-standing institute for tax law. Dr Englisch serves as a visiting professor for LLM courses on international and European tax law at several European universities. He regularly supervises PhD candidates and he has also been a member of more than a dozen international doctoral committees. His main research interests are European and international tax law covering both, direct and indirect taxation, as well as constitutional aspects of tax law. Dr Englisch has published and lectured extensively on a broad range of topics related to European and international taxation, including on fiscal State aid. He serves as appointed member of expert groups with the OECD and with the EU Commission, and advises national governments.

Tom Scott
McDermott Will & Emery LLP, and Visiting Lecturer, Oxford Law Faculty
Tom Scott advises clients on a broad range of international and domestic corporate/commercial tax issues, including mergers and acquisitions, cross-border restructuring, tax dispute resolution, tax strategies for multinationals and structured finance. He is head of McDermott’s London office Tax Department.

Tom counsels a wide range of clients across varying industries, with a particularly in-depth knowledge of the energy, retail and financial service sectors. He has more than 30 years’ experience across corporate transactions, international tax planning, tax structured finance, banking and capital markets tax, dispute resolution and tax litigation and property tax. Tom has recently been appointed to the role of part-time judge in the First Tier and in the Upper Tier Tax Tribunals. He writes frequently on tax issues and also serves as a visiting lecturer in law on the Masters in Law and Finance at Oxford University.
Stephen E. Shay
Harvard Law School

Stephen E. Shay is a Senior Lecturer at Harvard Law School. Before joining the Harvard Law School faculty as a Professor of Practice in 2011, Mr Shay was Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury. Prior to re-joining the Treasury Department in 2009, Mr Shay was a tax partner for 22 Years with Ropes & Gray LLP. Mr Shay served in the Office of International Tax Counsel at the Department of the Treasury, including as International Tax Counsel, from 1982 to 1987, during which Mr Shay actively participated in the development and enactment of international provisions in the Tax Reform Act of 1986.

Mr Shay has published scholarly and practice articles relating to international taxation, and testified for law reform before Congressional tax-writing committees.

Adam Zalasiński
European Commission

Adam Zalasiński is a Legal Officer in the Direct Tax Litigation Unit of the European Commission in Brussels and a member of the Executive Board of the Polish Branch of International Fiscal Association. He holds a PhD and a Habilitation in Law from the Nicolas Copernicus University in Toruń (Poland). He has been publishing extensively on various aspects of EU and international tax law. He co-authored the EU Report on “The taxation of foreign passive income for groups of companies” for the 2013 IFA Congress and the General Report on “Direct tax rules and the EU fundamental freedoms” for the 2006 Congress of Fédération Internationale pour le Droit Européen (FIDE). He has also written a few Polish National Reports for the congresses of the International Fiscal Association, Fédération Internationale pour le Droit Européen and the European Association of Tax Law Professors.

Teachers expected to participate in future years include the following members of the Oxford Faculty and leading academics and practitioners:

- Edwin Simpson, Barclays Bank Lecturer in Taxation, Law Faculty
- Emma Chamberlain, Pump Court Tax Chambers
- Professor Rita de la Feria, Leeds University
- Professor Chris Evans, University of New South Wales
- Anne Fairpo, Barrister, Temple Tax Chambers
- Malcom Gammie QC, One Essex Court
- Professor Peter Harris, University of Cambridge
- Jonathan Peacock QC, 11 New Square
- Philip Ridgway, Barrister, Temple Tax Chambers
- Michael Ridsdale, Tax Partner, Wedlake Bell LLP
- Heather Self, Tax Partner, Pinsent Masons LLP
- Professor Richard Vann, University of Sydney
Leading academics and practitioners are involved in the governance of the MSc in Taxation including:

Dr John Avery Jones, CBE  
*Arbitrator and mediator, Pump Court Tax Chambers*

Before his retirement John has sat as a Judge in Tax Tribunals for over 20 years – the latter 10 years on a full time basis. Over that time he has encountered and decided every conceivable tax dispute from small personal tax cases to the largest corporate tax disputes.

Richard Collier  

Please see ‘Additional Teachers’ for short biography.

Bill Dodwell  
*Tax Partner, Deloitte*

Bill is the head of Tax Policy at Deloitte, responsible for tax knowledge, government representations & consultations with the OECD, the EU, HM Treasury and HMRC. He was a member of the interim GAAR Advisory Panel. Bill has recently been elected as the president of the Chartered Institute of Taxation. He regularly speaks to the media on tax matters and tweets as @ukbudget

Liesl Fichardt  
*Partner, Clifford Chance*

Liesl leads Clifford Chance's Tax Investigations and Disputes practice. She is one of the leading experts in complex tax investigations, large tax enquiries as well as negotiations with tax authorities. She has considerable court and tribunal experience which includes conducting cases in the Tax Tribunal, the courts of appeal and the Court of Justice of the European Union.

Janine Juggins  
*Executive Vice President of Global Tax, Unilever*

Janine graduated in French with German from Manchester University and subsequently trained as a Chartered Accountant with KPMG in London. She is also a Chartered Tax Advisor and Associate Corporate Treasurer. Janine has over 25 years international corporate tax experience gained with companies in the engineering, energy, mining and consumer goods sectors working in both the US and the UK. Janine has presented at numerous conferences to share the practical perspectives of a multinational company in the areas of tax and development, the tax policy and design considerations of natural resources taxation regimes, and on the subject of tax transparency.
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 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 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
Email: msctax@law.ox.ac.uk

For further information on the admissions process and to apply:

Visit: http://www.ox.ac.uk/admissions/graduate/courses/msc-taxation
My desire to pursue this intellectually stimulating course at Oxford derives from the ideas 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.

Offer holder, 2016 entry

The MSc in Taxation is extremely attractive to me given its inter-disciplinary approach to taxation – drawing on a range of disciplines (including economics and accountancy in addition to law); and its focus on policy as well as technical tax issues.

Offer holder, 2016 entry
Oxford Law Faculty

The Faculty of Law in the University of Oxford 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 Law Faculty 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: http://www.sbs.ox.ac.uk/ideas-impact/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.