

CENTRE FOR
BUSINESS
TAXATION



FACULTY OF
LAW

A low-angle photograph of the Radcliffe Camera in Oxford, showing its large dome and classical columns against a clear blue sky.

MSc in Taxation

“ 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, Second Permanent Secretary and Tax Assurance Commissioner, HMRC



“ Given the current focus on taxation and MNCs at both a domestic and international level, the Oxford MSc could not have been launched at a better time. The flexible but concentrated approach, combined with its integrated interdisciplinary ethos, makes the MSc a highly valuable proposition. ”

Richard Collier, Tax Partner, PwC



“ Studying tax at Oxford was the ideal springboard into my new career in academia. ”

Prof. Geoffrey Loomer, Assistant Professor of Law, Dalhousie University, Canada

“ 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

“ I have been part of both taught and research degree programmes in Tax at Oxford University, and I have benefited immensely from the combination of theoretical and practical approaches on complex issues placed in the context of the latest global developments. This makes the study of tax in Oxford a very enriching experience whatever the career plans of the student. ”

Deeksha Sharma, commencing training with Slaughter and May in 2016



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 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. 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 four-day blocks of time. Care has been taken in designing the degree to ensure that, despite its part-time nature, students still enjoy the full 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 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.

Programme

- ▶ 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

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

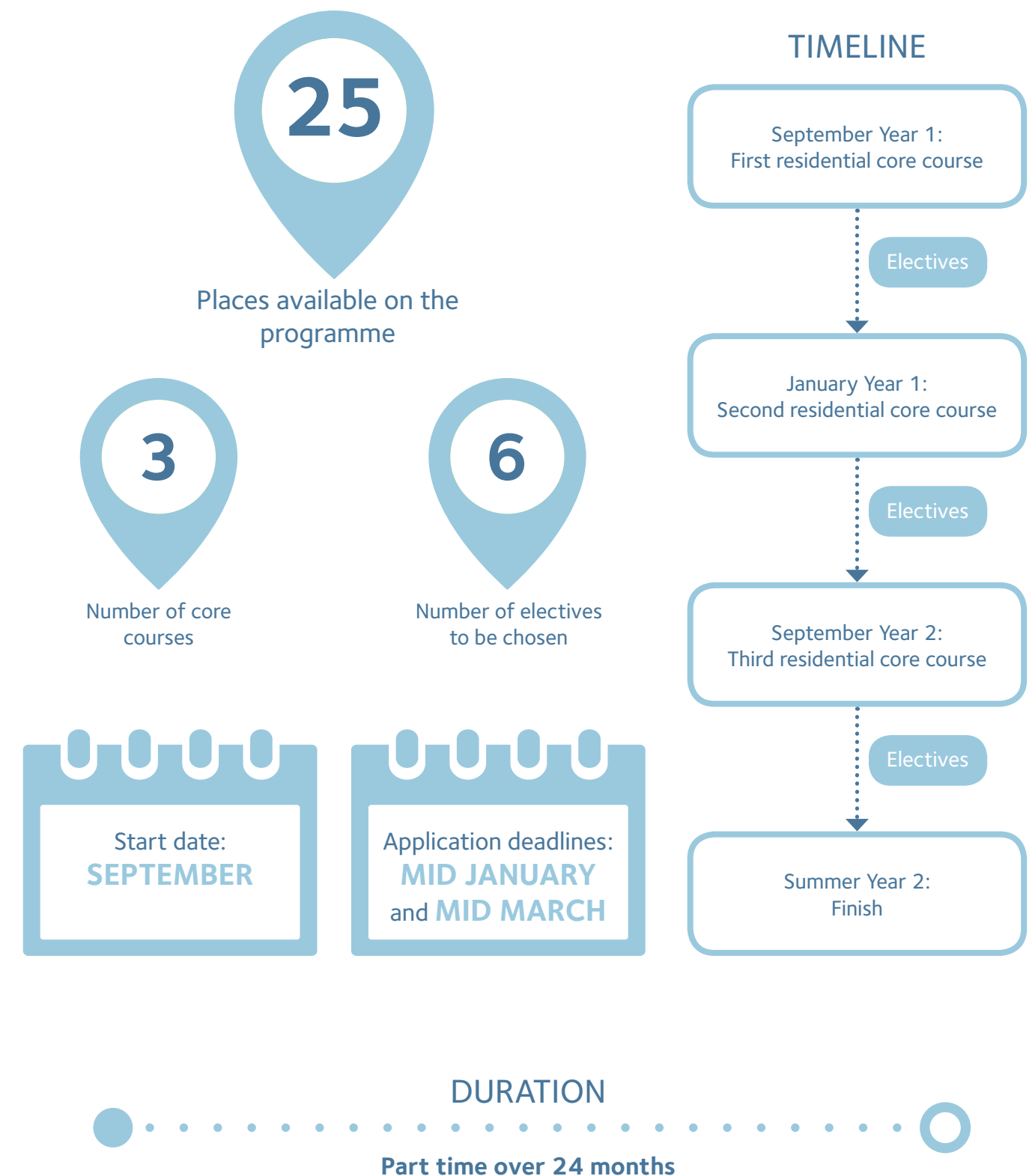
- ▶ Tax Principles and Policy, assessed by way of an exam in Oxford in January of Year 1
- ▶ Principles of International Taxation, assessed by way of two 3,000 word assignments
- ▶ Tax Research Round Table, assessed by way of a 6,000 word essay

Electives are taught in Oxford as intensives, usually over two weekends or in other four-day blocks of time, and typically are assessed by way of two 3,000 word assignments. Presently, the list of elective courses includes:

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

At a glance





Student experience

Students on the Oxford MSc in Taxation have full membership at one of the participating Oxford colleges. Students will find that college life 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 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. ”



Programme Directors

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 was Professor of Tax Law 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 Committee. 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.

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 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 co-author of two leading UK textbooks on tax law—Revenue Law and Advanced Topics in Revenue Law (Hart 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 member of the Faculty of Law at Oxford. John studied law at the University of Malta (BA and LLB) 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 is currently 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



Course co-founder 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.

Additional Oxford-based faculty members include:

- ▶ Dr Anzhela Yevgenyeva, Research Fellow, Centre for Business Taxation
- ▶ Edwin Simpson, Barclays Bank Lecturer in Taxation, Law Faculty
- ▶ Tom Scott, McDermott Will & Emery LLP, and Visiting Lecturer, Law Faculty
- ▶ Other Oxford University academics, including members of the Law Faculty and researchers from the Centre for Business Taxation

Oxford University has strong links with a world-wide network of leading academics and practitioners, many of whom will be contributing to the teaching on the MSc in Taxation, including:

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| ▶ Dr Richard Collier, Tax Partner, PwC | ▶ Jonathan Peacock QC, 11 New Square |
| ▶ Professor Rita de la Fera, Durham University | ▶ Philip Ridgway, Barrister, Temple Tax Chambers |
| ▶ Professor Joachim Englisch, University of Münster | ▶ Heather Self, Tax Partner, Pinsent Masons LLP |
| ▶ Professor Chris Evans, University of New South Wales | ▶ Professor Stephen E Shay, Harvard Law School |
| ▶ Anne Fairpo, Barrister, Temple Tax Chambers | ▶ Professor Richard Vann, University of Sydney |
| ▶ Malcom Gammie QC, One Essex Court | ▶ Dr Adam Zalasiński, European Commission |
| ▶ Professor Peter Harris, University of Cambridge | |

Application requirements:

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

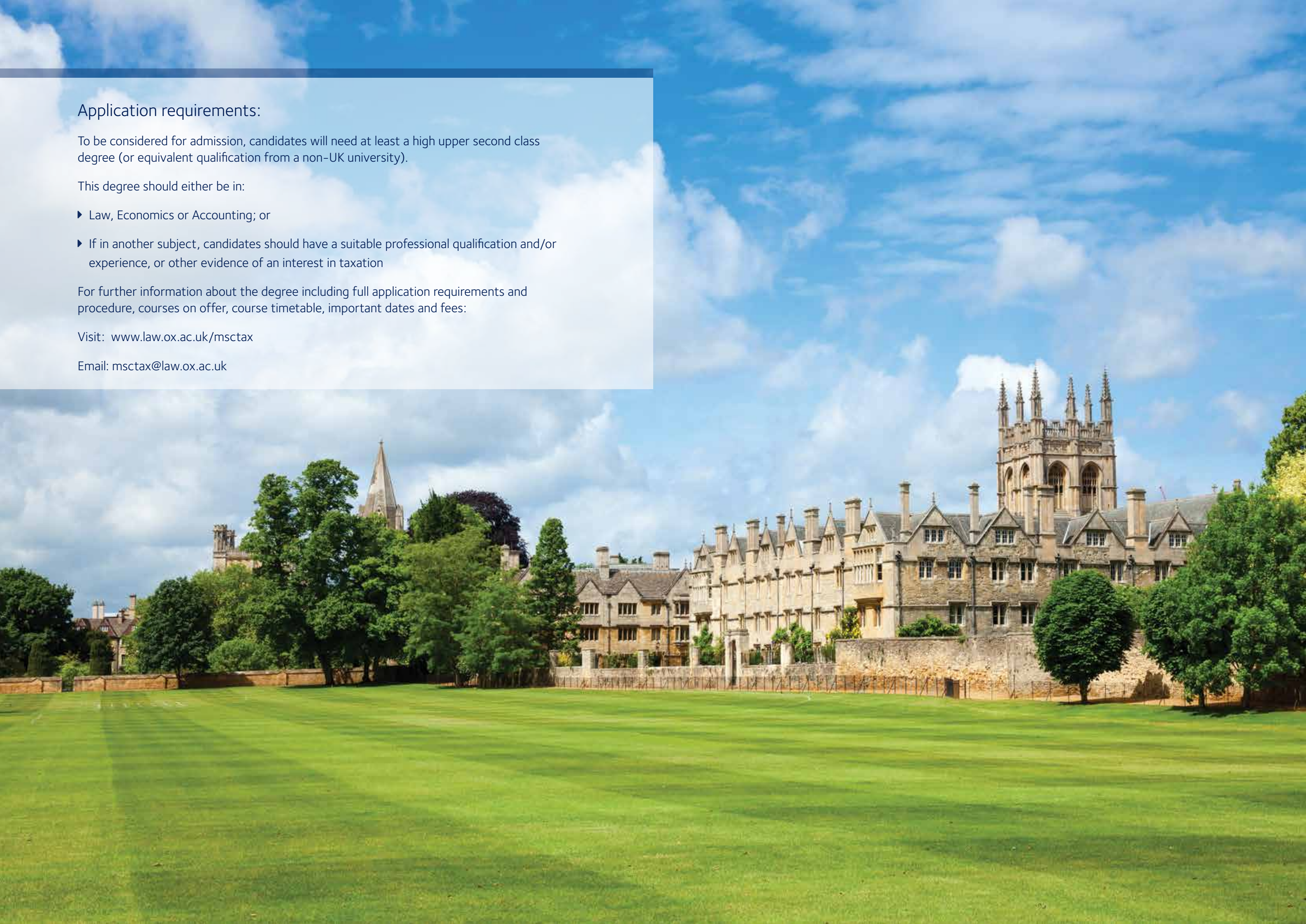
This degree should either be in:

- ▶ 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

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





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.