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 Oxford 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, 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. 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
- Comparative Tax Systems
- 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.**”

Edward Troup, formerly Executive Chair and Permanent Secretary, HMRC
Programme Directors

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 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 will give 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
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.

Judith Freedman
Judith Freedman is Pinsent Masons Professor of Taxation Law, Oxford University Faculty of Law, a Fellow of Worcester College and Director of Legal Research at the Oxford University Centre for Business Taxation. Judith worked at Freshfields and then the LSE before moving to Oxford. She is a member of the Tax Law Review Committee of the IFS, contributed to the Mirrlees Review of Taxation, and has been on several government committees including the Aaronson GAAR Study Panel. Judith is joint editor of the British Tax Review and on the editorial boards of several other journals. She was awarded a CBE for tax research and an honorary fellowship of the CIOT and was elected as a British Academy Fellow in 2016.

John Vella
John Vella is Associate Professor of Tax Law, Oxford University Faculty of Law and a Fellow of Harris Manchester College, Oxford. John studied law at the University of Malta (BA and LLD) and the University of Cambridge (LLM and PhD). His 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.

At a Glance

- **Start Date**: September
- **Application Deadlines**: Mid January and Mid March*

Timeline

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

- **25-30 Places on the programme**
- **6 Number of elective courses to be chosen**
- **19 nationalities**
- **Students coming from work**
- **Average age 33**
- **Age range 21-56**

**Mid January and Mid March**

*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.
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

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

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 VAT
- All other prizes are funded by the Faculty of Law.

We are very grateful to Quin Emanuel Urguhart & Sullivan, LLP for contributing towards the end of year event in 2018.

If you would like to become a sponsor or a donor please email judith.freedman@law.ox.ac.uk for more information

Governance

David Salter, Emeritus Reader, School of Law, University of Warwick

Richard Collier, Associate Fellow at Said Business School, formerly a Tax Partner at PwC

Bill Dodwell, Tax writer and policy adviser at the Office of Tax Simplification, formerly Head of Tax Policy at Deloitte

Liesl Fichardt, Partner, Quin Emanuel Urquhart & Sullivan LLP

Janine Juggins, Executive Vice President of Global Tax, Unilever

Other Teachers

Philip Baker OBE

Philip Baker OBE, 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.

Anzhela Cédelle

Anzhela Cédelle is a Senior Research Fellow at the Oxford University Centre for Business and a Counsellor at the Organisation for Economic Co-operation and Development (OECD). 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.

Emma Chamberlain

Emma Chamberlain OBE barrister specialises in taxation and trust advice for private clients and charities. She is a member of the GAAR Advisory Panel and recently appointed to the Consultative Committee on IHT by the Office for Tax Simplification. 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.

Visiting teachers participating in the teaching in 2016-2019 include the following members of the Oxford Faculty and leading academics and practitioners:

- Professor Jennifer Blouin, University of Pennsylvania
- Dr Richard Collier, Associate Fellow at Said Business School
- Professor Rita de la Feria, University of Leeds
- Professor David Duff, University of British Columbia
- Professor Joachim Englisch, University of Munster
- Professor Chris Evans, University of New South Wales
- Malcolm Gammie QC, One Essex Court
- 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 Andy Lymer, Birmingham Business School
- Jonathan Peacock QC, 11 New Square
- Philip Ridgway, Barrister, Temple Tax Chambers
- Michael Ridsdale, Tax Partner, Wdedarle Bell LLP
- Tom Scott, Deputy Judge of the Upper Tax Tribunal and Visiting Lecturer, Oxford Law Faculty
- Stephen Shay, Senior Lecturer on Law, Harvard Law School
- Edwin Simpson, Barclays Bank Lecturer in Taxation, Law Faculty
- Jeff VanderWolk, OECD Centre for Tax Policy and Administration
- Professor Richard Vann, University of Sydney
- Dr Adam Zalasinski, European Commission
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 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

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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