

EXAMINATION FOR THE DEGREE OF M.SC IN TAXATION

REPORT OF THE BOARD OF EXAMINERS FOR 2016-2018

1. Introduction

This report contains a brief commentary on various central aspects of the first two years of examinations, and raises any points which the Examiners believe may be important for those who have oversight of the examination of MSc in Taxation candidates in future years.

2. Timetable

Candidates are required to complete nine courses over two years – three compulsory courses and six elective courses. The norm is for candidates to take 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 six courses in Year 1 and three courses in Year 2.

With permission, a 12,000 word dissertation in lieu of two elective courses is also available.

The assessment regime involved the writing of an extended essay for the Tax Research Round Table course and an examination held in Oxford for the Tax Principles and Policy course. The remaining courses employed 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.

All assessments were submitted electronically via WebLearn.

The courses are split into groups with three deadlines throughout the year. In 2016-17, candidates had at least six weeks to write and submit their assessments (deadlines in January, April and August). In 2017-18, this was changed following feedback from candidates so that they had at least eight weeks to write and submit their assessments (deadlines in February, May and September).

3. Statistics

The MSc in Taxation started in 2016, the 1st cohort of students graduated in 2018; therefore there are no previous results.

Attached as Appendix 1 are the number of entrants, distinctions and passes. One candidate failed and has been provided with the opportunity to re-sit.

Ten of the twenty-nine candidates received a distinction (34%) and seventeen received a pass (59%).

Eight males, out of a total of twenty-one males studying the MSc in Taxation, obtained a distinction (38%).

Two females, out of a total of eight females studying the MSc in Taxation, obtained a distinction (25%).

There are fewer females completing the degree and this is evident in the degree classifications. The Admissions Committee are continuing to try and recruit more females to complete the degree.

Attached as Appendix 2 are the marks distribution between the courses in 2016-2018. Although electives are open to both year groups, the statistics only refer to candidates who started in 2016 and graduated in 2018.

4. Turnitin

Turnitin software was used to check for plagiarism on all assessed essays. Candidates submitted electronic copies of their essays via WebLearn which automatically checked the essays through Turnitin. Results were provided to the Chair of the Exam Board. This did not lead to any concerns about suspected plagiarism.

5. Plagiarism and late submission of essays

There were no occasions this year when an assessed essay written by a candidate was referred to the MSc in Taxation Chair of Examiners or Proctors as a result of suspected plagiarism. Candidates do receive guidance on the issue of plagiarism to ensure they are clear on what good academic practice looks like for the purpose of assessed essays.

Fifteen essays were submitted after the stipulated deadlines. The Proctors excused the lateness of six of these essays and no academic penalty was applied. The examiners were authorised to mark the nine other essays and to apply academic penalties in accordance with the established conventions.

The Proctors also granted five candidates extensions of the deadline for submission of assessed work.

6. Setting of papers

The MSc in Taxation Board of Examiners reviewed all draft papers carefully via the secure WebLearn site, making text changes for clarity and consistency as required and referring queries back to the setter, which were then discussed and resolved.

7. Information given to candidates

Attached as Appendix 3 are the MSc in Taxation Examination Conventions for 2016-17 and 2017-18. The Conventions were emailed to all candidates and are made accessible on the MSc Taxation WebLearn site for all candidates to view.

Attached as Appendix 4 are the MSc in Taxation Notice to Candidate's for 2016-17 and 2017-18. The Notices are emailed to all candidates and are made accessible on the MSc Taxation WebLearn site for all candidates to view.

8. The written examination

The Tax Principles and Policy exam was organised for the first day of the January residential course so that all students would be in Oxford. In 2016-17 the exam was in -1 week of Hilary term at Rewley House.

The exam ran smoothly. The setter attended at the start of the examination. No questions were raised by candidates.

9. Materials provided in the examination room

Candidates were provided with extracts from tax legislation in the written exam.

10. Illegible scripts

No candidate had an illegible examination script needing to be typed in 2016-2018.

11. Marking and remarking

Scripts and essays were marked and, where required, were second marked, in accordance with the established practice as set out in the MSc in Taxation Examination Conventions, with final marks agreed between the two markers before the exam board meeting.

Results were released during the two years, following interim Exam Board meetings.

12. Factors Affecting Performance Applications and Special Examination Needs

No Factors Affecting Performance (FAP) applications were received for the 2016-2018 assessments.

No candidates requested adjustments under Examination Regulations for the Conduct of University Examinations, Part 12.

Thanks

The Examiners would like to conclude by expressing their thanks to all assessors and in particular the External Examiner, John Avery Jones, for his helpful advice and judgement.

E. Simpson (Chair)

M. Devereux

G. Loutzenhiser

J. Avery Jones (External)

Appendices to the report:

Appendix 1: Statistics for the MSc 2016-2018 Examinations

Appendix 2: Marks Distributions

Appendix 3: MSc Taxation Examination Conventions

Appendix 4: MSc Taxation Notice to Candidate's

Appendix 5: MSc Taxation Course Prizes

Appendix 6: Reports on Individual Papers

Appendix 7: External Examiner's Report

APPENDIX 1:

STATISTICS FOR THE MSC TAXATION 2016-2018 EXAMINATIONS:

	2018					
	Male		Female		Total	
	No.	%	No.	%	No.	%
Dist	8	38	2	25	10	34
Pass	11	52	6	75	17	59
Fail	1	5	0		1	3
Incomplete	1	5	0		1	3
Total	21		8		29	

N.B. All percentages have been rounded to the nearest whole number, which may result in the overall percentage result totalling 99 or 101 instead of 100.

N.B. The 1st cohort of students graduated in 2018.

APPENDIX 2:

FINAL MARKS STATISTICS, MSC TAXATION 2016-2018 MARKS DISTRIBUTIONS, AS PERCENTAGES

Paper name	Avg. Mark	No. Sitting	Mark rangers (%)					
			49/less	50/54	55/59	60/64	65/69	70/over
2016-17 Core Courses								
Tax Principles and Policy	65	30		3	10	23	40	23
Principles of International Taxation	67	30	3			7	63	26
2016-17 Electives								
EU Tax Law	67	9				11	56	33
Ethical Issues in Tax Practice	67	14				29	36	36
UK Corporate Tax	68	8					63	38
Tax Treaties	66	23			4	26	30	39
Advanced EU Tax Law	70	3					33	66
US International Tax	68	16				13	44	44
Taxation of Corporate Finance	68	16				19	31	50
2017-18 Core Courses								
Tax Research Round Table	68	29	3		3	14	38	41
2017-18 Electives								
EU Tax Law	71	2						100
Value Added Tax	64	5				60	20	20
Comparative Corporate Tax	70	5					60	40
Tax Treaties		0						
Comparative Tax Systems	65	9			22	22	22	33
Tax and Public Policy	68	8				13	50	38
Dissertation	67	3					100	
Taxation of Global Wealth	67	14			7	7	57	29
Transfer Pricing*	67	13	8			8	62	15
Tax and Human Rights	69	6	17				50	33
Tax and Accounting	68	6	17				33	50
Current Issues in Taxation*	68	11				9	36	45

*One candidate has received an extension passed the final exam board meeting. Their results have not been recorded.

N.B. All percentages have been rounded to the nearest whole number, which may result in the overall percentage result totalling 99 or 101 instead of 100.

N.B. The statistics only refer to candidates who started in 2016 and graduated in 2018.

APPENDIX 3:
MSc in Taxation Examination Conventions 2016-17 and 2017-18

MSc in Taxation Examination Conventions 2016-17 (Version 1.1)

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1. Introduction

Examination conventions are the formal record of the specific assessment standards for the course or courses to which they apply. They set out how examined work will be marked and how the resulting marks will be used to arrive at a final result and classification of an award.

The supervisory body responsible for approving these conventions is the Social Sciences Board's Teaching Audit Committee.

Certain information pertaining to examinations (for example, rubrics for individual papers) will be finalised by the Examination Board in the course of the year not later than Friday of Week 8 of Michaelmas Term and it will be necessary to issue further versions of this document. The version number of this document is given at the top of this document. Subsequent versions will follow a numbering sequence from 1.1 upwards. Each time a new version is issued, you will be informed by email, and the updates will be highlighted in the text and listed below. Amendments and modifications to these conventions must be approved by the Law Faculty and the supervisory body responsible for the course and examination.

This version and subsequent versions can be obtained from the WebLearn site: https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:m_sc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4

Table showing version

Version	Changes made subsequent to Version 1
MSc Taxation Examination Conventions 2016-17 v 1.1	Plagiarism statement added – 4.7 on page 6

2. Assessment and rubrics for individual courses

Candidates for the MSc in Taxation will be required to take a total of nine courses, comprised of three compulsory courses and six elective courses. The three compulsory courses are (i) Tax Principles and Policy, (ii) Principles of International Taxation and (iii) Tax Research Round Table. The six elective courses must be taken from the list of courses set out in the MSc in Taxation Student Handbook.

Tax Principles and Policy is assessed by way of a two-hour written examination, which will be on 4th January 2017. There will be six questions on the paper. Candidates will be required to answer two questions. Tax Research Round Table is assessed by one 6,000 word extended essay. All other courses are assessed by two pieces of written work, either (a) two 3,000 word essays OR (b) one 3,000 word essay and one problem question (scenario raising legal issues) or case study of a similar length. The submission deadlines for the compulsory courses and electives will be confirmed early in Michaelmas term. In the rest of these conventions the term 'essay' includes written answers to problem questions and case studies.

Results for the EU Tax Law, Tax Principles and Policy and Ethical Issues in Tax Practice will be released after the Examination Board have met in March 2017. The results for Principles of International Taxation, UK Corporate Tax and Tax Treaties will be released after the Examination Board have met in June 2017. The results for Advanced EU Tax Law, Taxation of Corporate Finance and US International Tax will be released after the Examination Board have met in September 2017.

With permission, a dissertation may be offered in lieu of two elective courses. The dissertation, if offered, must be no more than 12,000 words including notes but excluding tables of cases or other legal sources. The proposed title of the dissertation and a synopsis of its scope in not more than 500 words must be submitted not later than noon on Monday of week zero (noughth week) of the candidate's fourth term of study to the administrator of the MSc in Taxation. The dissertation must be submitted by noon on Friday of the fifth week of the candidate's sixth term.

3. Materials available in the exam room

A package of statutory and other materials will be provided to each student in the examination for the Tax Principles and Policy course.

4. Marking Conventions

4.1 University scale for standardised expression of agreed final marks

Agreed final marks for individual courses and the dissertation will be expressed using the following scale:

70-100	Distinction
50-69	Pass
0-49	Fail

4.2 Qualitative assessment criteria for different types of assessment

(a) *Timed examination*

Distinction answers are those that represent an excellent level of attainment for a student at MSc level. They exhibit the following qualities:

- acute attention to the question asked;
- a deep and detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- excellent synthesis and analysis of materials, with no or almost no substantial errors or omissions, and coverage of at least some less obvious angles;
- excellent clarity and appropriateness of structure, argument, integration of information and ideas, and expression;
- identification of more than one possible line of argument;
- advanced appreciation of theoretical arguments concerning the topic, substantial critical facility, and personal contribution to debate on the topic.

Pass answers represent a level of attainment which, for a student at MSc level, is within the range acceptable to very good. They exhibit the following qualities:

- attention to the question asked;
- a clear and fairly detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- good synthesis and analysis of materials, with few substantial errors or omissions;
- a clear and appropriate structure, argument, integration of information and ideas, and expression;
- identification of more than one possible line of argument;
- familiarity with theoretical arguments concerning the topic, and (especially in the case of high pass answers) a significant degree of critical facility.

Fail answers are those in which the qualities required for a pass answer are absent.

(b) *Dissertations and essays*

Distinction answers are those that represent an excellent level of attainment for a student at MSc level. They exhibit the following qualities:

- acute attention to and engagement with the central thesis (for dissertations) or question (for essays);
- a deep and detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- excellent synthesis and analysis of materials, with no or almost no substantial errors or omissions, and coverage of at least some less obvious angles;
- excellent clarity and appropriateness of structure, argument, integration of information and ideas, and expression;
- advanced appreciation of theoretical arguments concerning the topic, (including engagement with alternative theoretical positions) significant analytical ability, and personal contribution to debate on the topic.

Pass answers represent a level of attainment which, for a student at MSc level, is within the range acceptable to very good. They exhibit the following qualities

- adequate to good attention to and engagement with the central thesis (for dissertations) or question (for essays);
- a clear and fairly detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- good synthesis and analysis of materials, with few substantial errors or omissions;
- a clear and appropriate structure, argument, integration of information and ideas, and expression;
- appreciation of theoretical arguments concerning the topic, (including engagement with alternative theoretical positions)

Fail answers are those in which the qualities required for a pass answer are absent.

4.3 Verification and reconciliation of marks

The Law Faculty does not operate a marking regime involving the blind double-marking of all examination scripts/essays. However, extensive double-marking according to a system approved by the supervisory body does take place and the Faculty takes a great deal of care to ensure the objectivity of marking procedures.

For each MSc in Taxation course there will be a team of at least two markers. For each course, a minimum sample of 6 candidate scripts/essays, or 20% of the candidate scripts/essays, whichever is the greater number, will always be double-marked, as will:

- any other script/essay which the first marker found difficult to assess, and
- any script/essay for which the first mark ends in 7, 8 or 9, and
- any script/essay which might be in line for a prize, and
- any script/essay for which the first mark is below 50, and
- any script which has an 'absent answer', that is, a paper which would formerly have been described as of 'short weight'.

For each double-marked script/essay, the markers must liaise to compare their marks and come to an agreement as to the correct mark for the script/essay and, in the case of scripts, for each question. The team operates under the aegis of the MSc in Taxation board of examiners and the whole board meets to discuss/finalise marks, providing an extra layer of assurance in terms of the objectivity of

the process, and a means of resolving any situation where two markers are unable to reach agreement.

The examiners meet and agree a final classification/result for each candidate, having taken account of medical and other special case evidence and having made appropriate adjustments for such matters as absent answers and breach of rubric. The examiners also agree on the award of prizes at this stage. The decisions of the examiners are then passed to Examination Schools. Candidates will be able to view their results (both overall classification and individual paper marks) within the Student Self Service webpage via the Oxford Student Website (www.ox.ac.uk/students/).

The overall mark for a course assessed by two essays will be arrived at by adding the marks awarded for each essay and dividing by two. Marks ending in .5 or above are rounded up, and those ending in .4 or below are rounded down.

4.4 Incomplete examination scripts and departure from rubric

The mark for a completely absent answer in any examination script will be zero, and the mark for a part answer will be such a mark above zero as is appropriate, in terms of the quality of what has been written, and the extent to which it covers the question.

The overall mark for a script will be arrived at by averaging the total number of marks over the number of questions that should have been answered on the paper.

If a candidate completes the correct number of questions, but fails to answer a question which is compulsory (e.g. where the candidate does not answer a problem question as required by the rubric of that paper), up to ten marks may be deducted.

Candidates who write answers in note form may also expect to have their overall mark for the paper reduced.

4.5 Penalties for late or non-submission (for essays and dissertations)

The scale of penalties agreed by the board of examiners in relation to late submission of essays or dissertations is set out below. Details of the circumstances in which such penalties might apply can be found in the Examination Regulations (Regulations for the Conduct of University Examinations, Part 14.)

Lateness	Cumulative mark penalty
Up to two hours late	1 mark
Up to 24 hours late	5 marks
Up to six calendar days late	10 points
Beyond six calendar days late	A mark of zero will be awarded

Application to the Proctors for permission for late submission of essays or dissertations should, if at all possible, be made by the candidate's college on the candidate's behalf before the submission date, though retrospective applications are permitted in exceptional cases.

4.6 Penalties for over-length work

Where a candidate submits an essay or dissertation which exceeds the word limit prescribed by the relevant regulation, the examiners, if they agree to proceed with the examination of the work, may reduce the mark by up to 10 marks.

4.7 Plagiarism

The Examination Board shall deal wholly with cases of poor academic practice where the material under review is small and does not exceed 10% of the whole.

Assessors should mark work on its academic merit with the board responsible for deducting marks for derivative or poor referencing.

Determined by the extent of poor academic practice, the board shall deduct between 1% and 10% of the marks available for cases of poor referencing where material is widely available factual information or a technical description that could not be paraphrased easily; where passage(s) draw on a variety of sources, either verbatim or derivative, in patchwork fashion (and examiners consider that this represents poor academic practice rather than an attempt to deceive); where some attempt has been made to provide references, however incomplete (e.g. footnotes but no quotation marks, Harvard-style references at the end of a paragraph, inclusion in bibliography); or where passage(s) are 'grey literature' i.e. a web source with no clear owner.

If a student has previously had marks deducted for poor academic practice or has been referred to the Proctors for suspected plagiarism the case must always be referred to the Proctors. Also, where the deduction of marks results in failure of the assessment and of the programme the case must be referred to the Proctors.

In addition, any more serious cases of poor academic practice than described above should also always be referred to the Proctors.

5. Classification Conventions

5.1 Qualitative descriptors of Distinction, Pass, Fail

Qualitative descriptors are intended to provide summaries of the qualities that will be demonstrated in attaining each classification – Distinction, Pass, Fail – overall.

The qualities a Distinction will demonstrate include acute attention to the questions asked; extensive and detailed knowledge and understanding of the topic addressed; excellent synthesis and analysis of materials; clear and well-structured answers which show an engagement with theoretical arguments and substantial critical facility.

The qualities a Pass will demonstrate include a level of attention to the questions that is satisfactory to good; a satisfactory to good knowledge of the topics in question; appropriately structured arguments; and some familiarity with theoretical arguments pertinent to the topic.

A Fail will demonstrate a lack of the qualities required in 4.2 above in respect of one or more courses.

See section 5.2 below for further information about how the different classifications are calculated overall.

Note that the aggregation and classification rules in some circumstances allow a stronger performance on some papers to compensate for a weaker performance on others.

5.2 Final outcome rules

The final outcomes rules are as follows, bearing in mind that the examiners have some discretion to deal with exceptional circumstances, in accordance with the Examination Regulations

The Degree of MSc is awarded to any candidate who achieves marks of at least 50 in all nine courses. All courses will be equally weighted, apart from the dissertation, which counts for two courses. The examiners may award a distinction to any candidate who achieves either four marks of 70 or above, and no mark below 60, or alternatively, five marks of 70 or above, with no more than one mark below 60 and no mark below 50. A dissertation, if offered, will count as two courses for the purposes of determining whether a distinction is to be awarded.

5.3 Use of vivas

Viva voce examinations are not used in the MSc in Taxation.

6. Re-sits and resubmissions

Candidates who fail or withdraw from the examination may with the permission of the Graduate Studies Committee and subject to such conditions as it imposes offer themselves for re-examination.

Candidates who fail the examination in Tax Principles and Policy may resit the exam on one, but no more than one, occasion. Re-sits for the Tax Principles and Policy examination will be held in Week 10 of Trinity Term. Candidates who fail to satisfy the examiners in the dissertation may resubmit it on one, but no more than one, occasion which shall be by Week 10 of the Hilary Term in the following year.

Candidates who fail to satisfy the examiners in the overall assessment of any one or more of the other courses may resubmit another essay from a new set of questions for that course or courses. Resubmission is possible only for essays assessed at a failure; essays assessed at a mark of 50 or above may not be resubmitted. Failed essays may be resubmitted only once within a period specified by the Examination Board, which shall be no more than six months after the release of results for the original piece of assessment.

Marks for resit examinations and resubmitted essays/dissertation will be capped at 69, so candidates that resit/resubmit will not be awarded a mark of above 69 for that particular course component. This will not affect the marks awarded for other course components, if any.

7. Factors affecting performance

Where a candidate or candidates have made a submission, under Part 13 of the Regulations for Conduct of University Examinations, that unforeseen factors may have had an impact on their performance in an examination, a subset of the board will meet to discuss the individual applications and band the seriousness of each application on a scale of 1-3 with 1 indicating minor impact, 2 indicating moderate impact, and 3 indicating very serious impact. When reaching this decision, examiners will take into consideration the severity and relevance of the circumstances, and the strength of the evidence. Examiners will also note whether all or a subset of papers were affected, being aware that it is possible for circumstances to have different levels of impact on different papers.

The banding information will be used at the final board of examiners meeting to adjudicate on the merits of candidates. Further information on the procedure is provided in the Policy and Guidance for examiners, Annex B and information for students is provided at www.ox.ac.uk/students/academic/exams/guidance

8. Details of examiners and rules on communicating with examiners

The names and positions of examiners are listed below. Students are strictly prohibited from contacting internal or external examiners directly.

Mr E. Simpson (Chair)

Professor M. Devereux

Dr G. Loutzenhiser

Dr John Avery Jones (external)

MSc in Taxation Examination Conventions 2017-18

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2. Assessment and rubrics for individual courses

Candidates for the MSc in Taxation will be required to take a total of nine courses, comprised of three compulsory courses and six elective courses. The three compulsory courses are (i) Tax Principles and Policy, (ii) Principles of International Taxation and (iii) Tax Research Round Table. The six elective courses must be taken from the list of courses set out in the MSc in Taxation Student Handbook.

Tax Principles and Policy is assessed by way of a two-hour written examination, which is expected to be on Monday 8th January 2018. There will be six questions on the paper. Candidates will be required to answer two questions. Tax Research Round Table is assessed by one 6,000 word extended essay. All other courses are assessed by two pieces of written work, either (a) two 3,000 word essays OR (b) one 3,000 word essay and one problem question (scenario raising legal issues) or case study of a similar length. The submission deadlines for the compulsory courses and electives will be confirmed early in Michaelmas term. In the rest of these conventions the term 'essay' includes written answers to problem questions and case studies.

Each course is referred to as an assessment unit and a single timed examination or essay is referred to as an assessment item. Each assessment unit can refer to a single assessment item or a combination of assessment items.

Results for Tax Principles and Policy, Tax Research Round Table, EU Tax Law, Value Added Tax and Comparative Corporate Tax will be released after the Examination Board have met in March 2018. The results for Principles of International Taxation, Comparative Tax Systems, Tax Treaties and Tax & Public Policy will be released after the Examination Board have met in July 2018. The results for Taxation of Global Wealth, Transfer Pricing, Tax & Human Rights, Tax & Accounting and Current Issues in Taxation will be released after the Examination Board have met in October 2018. For second year students, degree classifications will be decided at the October meeting.

With permission, a dissertation may be offered in lieu of two elective courses. The dissertation, if offered, must be no more than 12,000 words including notes but excluding tables of cases or other legal sources. The proposed title of the dissertation and a synopsis of its scope in not more than 500 words must be submitted not later than noon on Monday of week zero (nought week) of the candidate's fourth term of study to the administrator of the MSc in Taxation. The dissertation must be submitted by noon on Friday of the fifth week of the candidate's sixth term.

3. Materials available in the exam room

A package of statutory and other materials will be provided to each student in the examination for the Tax Principles and Policy course.

4. Marking Conventions

4.1 University scale for standardised expression of agreed final marks

Agreed final marks for individual courses and the dissertation will be expressed using the following scale:

70-100	Distinction
50-69	Pass
0-49	Fail

4.2 Qualitative assessment criteria for different types of assessment

(a) Timed examination

Distinction answers are those that represent an excellent level of attainment for a student at MSc level. They exhibit the following qualities:

- acute attention to the question asked;
- a deep and detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- excellent synthesis and analysis of materials, with no or almost no substantial errors or omissions, and coverage of at least some less obvious angles;
- excellent clarity and appropriateness of structure, argument, integration of information and ideas, and expression;
- identification of more than one possible line of argument;
- advanced appreciation of theoretical arguments concerning the topic, substantial critical facility, and personal contribution to debate on the topic.

Pass answers represent a level of attainment which, for a student at MSc level, is within the range acceptable to very good. They exhibit the following qualities:

- attention to the question asked;
- a clear and fairly detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- good synthesis and analysis of materials, with few substantial errors or omissions;
- a clear and appropriate structure, argument, integration of information and ideas, and expression;
- identification of more than one possible line of argument;
- familiarity with theoretical arguments concerning the topic, and (especially in the case of high pass answers) a significant degree of critical facility.

Fail answers are those in which the qualities required for a pass answer are absent.

(b) Dissertations and essays

Distinction answers are those that represent an excellent level of attainment for a student at MSc level. They exhibit the following qualities:

- acute attention to and engagement with the central thesis (for dissertations) or question (for essays);
- a deep and detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- excellent synthesis and analysis of materials, with no or almost no substantial errors or omissions, and coverage of at least some less obvious angles;
- excellent clarity and appropriateness of structure, argument, integration of information and ideas, and expression;
- advanced appreciation of theoretical arguments concerning the topic, (including engagement with alternative theoretical positions) significant analytical ability, and personal contribution to debate on the topic.

Pass answers represent a level of attainment which, for a student at MSc level, is within the range acceptable to very good. They exhibit the following qualities

- adequate to good attention to and engagement with the central thesis (for dissertations) or question (for essays);
- a clear and fairly detailed knowledge and understanding of the topic addressed and its place in the surrounding context;
- good synthesis and analysis of materials, with few substantial errors or omissions;
- a clear and appropriate structure, argument, integration of information and ideas, and expression;
- appreciation of theoretical arguments concerning the topic, (including engagement with alternative theoretical positions)

Fail answers are those in which the qualities required for a pass answer are absent.

4.3 Verification and reconciliation of marks

The Law Faculty does not operate a marking regime involving the blind double-marking of all examination scripts/essays. However, extensive double-marking according to a system approved by the supervisory body does take place and the Faculty takes a great deal of care to ensure the objectivity of marking procedures.

For each MSc in Taxation course there will be a team of at least two markers. For each course, a minimum sample of 6 candidate scripts/essays, or 20% of the candidate scripts/essays, whichever is the greater number, will always be double-marked, as will:

- any other script/essay which the first marker found difficult to assess, and
- any script/essay for which the first mark ends in 7, 8 or 9, and
- any script/essay which might be in line for a prize, and
- any script/essay for which the first mark is below 50, and
- any script which has an 'absent answer', that is, a paper which would formerly have been described as of 'short weight'.

For each double-marked script/essay, the markers must liaise to compare their marks and come to an agreement as to the correct mark for the script/essay and, in the case of scripts, for each question.

The team operates under the aegis of the MSc in Taxation board of examiners and the whole board meets to discuss/finalise marks, providing an extra layer of assurance in terms of the objectivity of the process, and a means of resolving any situation where two markers are unable to reach agreement.

The examiners meet and agree a final classification/result for each candidate, having taken account of medical and other special case evidence and having made appropriate adjustments for such matters as absent answers and breach of rubric. The examiners also agree on the award of prizes at this stage. The decisions of the examiners are then passed to Examination Schools. Candidates will be able to view their results (both overall classification and individual paper marks) within the Student Self Service webpage via the Oxford Student Website (www.ox.ac.uk/students/).

The overall mark for a course assessed by two essays will be arrived at by adding the marks awarded for each essay and dividing by two. Marks ending in .5 or above are rounded up, and those ending in .4 or below are rounded down.

4.4 Incomplete examination scripts and departure from rubric

The mark for a completely absent answer in any examination script will be zero, and the mark for a part answer will be such a mark above zero as is appropriate, in terms of the quality of what has been written, and the extent to which it covers the question.

The overall mark for a script will be arrived at by averaging the total number of marks over the number of questions that should have been answered on the paper.

If a candidate completes the correct number of questions, but fails to answer a question which is compulsory (e.g. where the candidate does not answer a problem question as required by the rubric of that paper), up to ten marks may be deducted.

Candidates who write answers in note form may also expect to have their overall mark for the paper reduced.

4.5 Penalties for late or non-submission (for essays and dissertations)

The scale of penalties agreed by the board of examiners in relation to late submission of essays or dissertations is set out below. Details of the circumstances in which such penalties might apply can be found in the Examination Regulations (Regulations for the Conduct of University Examinations, Part 14.)

Lateness	Cumulative mark penalty
Up to two hours late	1 mark
Up to 24 hours late	5 marks
Up to six calendar days late	10 marks
Beyond six calendar days late	20 marks
More than 14 calendar days after the notice of non-submission	Fail

Application to the Proctors for permission for late submission of essays or dissertations should, if at all possible, be made by the candidate's college on the candidate's behalf before the submission date, though retrospective applications are permitted in exceptional cases.

An assessment unit that consists of one assessment item

Failure to submit an assessment unit will result in the failure of that assessment unit. This is considered a technical fail and the assessment unit mark for any resit will be capped at a minimum pass (50).

An assessment unit that consists of two or more assessment items

Failure to submit an assessment item(s) will result in the failure of that assessment item(s). This is considered a technical fail and the assessment item mark for any resit and assessment unit mark are capped at a minimum pass (50).

4.6 Penalties for non-attendance at the timed examination

Failure to attend the timed examination will result in the failure of the assessment item. This is considered a technical fail and the mark for any resit of the assessment item will be capped at a minimum pass (50).

4.7 Penalties for over-length work

Where a candidate submits an essay or dissertation which exceeds the word limit prescribed by the relevant regulation, the examiners, if they agree to proceed with the examination of the work, may reduce the mark by up to 10 marks.

4.8 Penalties for poor academic practice

The Examination Board shall deal wholly with cases of poor academic practice where the material under review is small and does not exceed 10% of the whole.

Assessors should mark work on its academic merit with the board responsible for deducting marks for derivative or poor referencing.

Determined by the extent of poor academic practice, the board shall deduct between 1% and 10% of the marks available for cases of poor referencing where material is widely available factual information or a technical description that could not be paraphrased easily; where passage(s) draw on a variety of sources, either verbatim or derivative, in patchwork fashion (and examiners consider that this represents poor academic practice rather than an attempt to deceive); where some attempt has been made to provide references, however incomplete (e.g. footnotes but no quotation marks, Harvard-style references at the end of a paragraph, inclusion in bibliography); or where passage(s) are 'grey literature' i.e. a web source with no clear owner.

If a student has previously had marks deducted for poor academic practice or has been referred to the Proctors for suspected plagiarism the case must always be referred to the Proctors. Also, where the deduction of marks results in failure of the assessment and of the programme the case must be referred to the Proctors.

In addition, any more serious cases of poor academic practice than described above should also always be referred to the Proctors.

5. Classification Conventions

5.1 Qualitative descriptors of Distinction, Pass, Fail

Qualitative descriptors are intended to provide summaries of the qualities that will be demonstrated in attaining each classification – Distinction, Pass, Fail – overall.

The qualities a Distinction will demonstrate include acute attention to the questions asked; extensive and detailed knowledge and understanding of the topic addressed; excellent synthesis and analysis of materials; clear and well-structured answers which show an engagement with theoretical arguments and substantial critical facility.

The qualities a Pass will demonstrate include a level of attention to the questions that is satisfactory to good; a satisfactory to good knowledge of the topics in question; appropriately structured arguments; and some familiarity with theoretical arguments pertinent to the topic.

A Fail will demonstrate a lack of the qualities required in 4.2 above in respect of one or more courses.

See section 5.2 below for further information about how the different classifications are calculated overall.

Note that the aggregation and classification rules in some circumstances allow a stronger performance on some papers to compensate for a weaker performance on others.

5.2 Final outcome rules

The final outcomes rules are as follows, bearing in mind that the examiners have some discretion to deal with exceptional circumstances, in accordance with the Examination Regulations

The Degree of MSc is awarded to any candidate who achieves marks of at least 50 in all nine courses. All courses will be equally weighted, apart from the dissertation, which counts for two courses. The examiners may award a distinction to any candidate who achieves either four marks of 70 or above, and no mark below 60, or alternatively, five marks of 70 or above, with no more than one mark below 60 and no mark below 50. A dissertation, if offered, will count as two courses for the purposes of determining whether a distinction is to be awarded.

Candidates who have initially failed an assessment item as a result of an academic or technical fail, will not be eligible for the award of a Distinction.

5.3 Use of vivas

Viva voce examinations are not used in the MSc in Taxation.

6. Re-sits and resubmissions

Candidates who fail or withdraw from the examination may with the permission of the Graduate Studies Committee and subject to such conditions as it imposes offer themselves for re-examination.

Candidates who fail the examination in Tax Principles and Policy may resit the exam on one, but no more than one, occasion. Re-sits for the Tax Principles and Policy examination will be held in Week 10 of Trinity Term. Candidates who fail to satisfy the examiners in the dissertation may resubmit it on one, but no more than one, occasion which shall be by Week 10 of the Hilary Term in the following year.

Candidates who fail to satisfy the examiners in the overall assessment of any one or more of the other courses may resubmit another essay from a new set of questions for that course or courses. Resubmission is possible only for essays assessed at a failure; essays assessed at a mark of 50 or above may not be resubmitted. Failed essays may be resubmitted only once within a period specified by the Examination Board, which shall be no more than six months after the release of results for the original piece of assessment.

Where a candidate has failed an assessment item as a result of poor academic performance, this is considered an academic fail and the mark of the resubmitted assessment item will be capped at 69. This will not affect the marks awarded for other course components, if any.

Where a candidate has failed an assessment item as a result of non-submission of an assessment item(s) or as a result of non-attendance at a timed examination (technical fail) the mark for the resit of the assessment item and the assessment unit mark will be capped at a minimum pass (50).

Candidates who have initially failed an assessment item as a result of an academic or technical fail, will not be eligible for the award of a Distinction.

7. Factors affecting performance

Where a candidate or candidates have made a submission, under Part 13 of the Regulations for Conduct of University Examinations, that unforeseen factors may have had an impact on their performance in an examination, a subset of the board will meet to discuss the individual applications and band the seriousness of each application on a scale of 1-3 with 1 indicating minor impact, 2 indicating moderate impact, and 3 indicating very serious impact. When reaching this decision, examiners will take into consideration the severity and relevance of the circumstances, and the strength of the evidence. Examiners will also note whether all or a subset of papers were affected, being aware that it is possible for circumstances to have different levels of impact on different papers. The banding information will be used at the final board of examiners meeting to adjudicate on the merits of candidates. Further information on the procedure is provided in the Policy and Guidance for examiners, Annex C and information for students is provided at www.ox.ac.uk/students/academic/exams/guidance

8. Details of examiners and rules on communicating with examiners

The names and positions of examiners are listed below. Students are strictly prohibited from contacting internal or external examiners directly.

Mr E. Simpson (Chair)
Professor M. Devereux
Dr G. Loutzenhiser
Dr John Avery Jones (external)

APPENDIX 4:
MSc in Taxation Notice to Candidates 2016-17 and 2017-18

IMPORTANT – TO BE RETAINED FOR FUTURE REFERENCE

UNIVERSITY OF OXFORD
FACULTY OF LAW
MSC IN TAXATION EXAMINATIONS 2016-17
NOTICE TO CANDIDATES

This document is traditionally known as the Examiners' Edict.

1. Examination Entry Details

It is your responsibility to ensure that your examination entry details are correct via the Student Self Service via the Oxford Student website (see www.ox.ac.uk/students/). For more information on examination entry see www.ox.ac.uk/students/academic/exams/entry. The examination is covered in points 2-6 and essays and dissertation are covered in points 7-10.

2. Timetable and Place of the Examination in Tax Principles and Policy

The examination for Tax Principles and Policy will be taken at Ewert House located on Ewert Place, Banbury Road, Summertown, OX2 7DD. *Sub fusc* must be worn. You are advised to reach Ewert House no less than ten minutes before the stated time of the examination. A bell will be rung or a verbal announcement will be made some minutes before the examination to give candidates time to move from the entrance of the building to the examination room. Notices in Ewert House will direct candidates to the appropriate room. **Seating in the examination room will be by desk number only. Seating charts will be displayed outside the examination room.**

Please bring your candidate number with you to the examination, or devise some way of remembering this. In addition, please bring your University Card with you to the examination. Your University Card must be placed face up on the desk at which you are writing. You must **not** write your name or the name of your college on any answer book. **Use only your examination number.**

See <http://www.ox.ac.uk/students/academic/exams/guidance> for information on sitting your exams.

The examination timetable for the MSc in Taxation can be found at: www.ox.ac.uk/students/academic/exams/timetables. Scroll down the page to 'MSc Examinations' and in the list you will find the MSc in Taxation examination timetable.

Legibility Candidates submitting illegible scripts will be required to have them typed at their own expense, see further, *Examination Regulations 2016*, Part 16 Marking and Assessment (<http://www.admin.ox.ac.uk/examregs/information/contents/>). The Examiners will make every effort to identify such candidates as early as possible. On leaving Oxford, candidates should leave up-to-date contact details with their college, including a telephone number and an email address.

For further information see the Proctors' Disciplinary Regulations (*Examination Regulations 2016*, Part 19) and Administrative Regulations for Candidates in Examinations (*Examination Regulations 2016*, Part 20, <http://www.admin.ox.ac.uk/examregs/information/contents/>).

3. The Question Paper

An examiner will be present during the first half an hour of the examination to address any question concerning the paper.

Where a question includes a quotation, it will normally be attributed to the author. Where a quotation is not attributed, it will normally be the case that it has been drafted for the purposes of the examination paper.

4. Materials in the Examination Room

In the examination, a booklet of statutes and other materials compiled by the Faculty of Law will be placed on the candidates' desks in the examination room.

5. Leaving the Examination Room

No candidate may leave the examination room within half an hour of the beginning of the examination and, to avoid disturbance to other candidates, candidates may not leave the examination room in the half an hour before the end of the examination. See *Examination Regulations 2015*, pages 40-41, Part 19 Proctors' Disciplinary Regulations (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

A candidate who is taken ill while sitting the examination may (with the invigilator's permission) leave the room and return while the examination is in progress to resume the examination on one occasion only (and no extra time shall be allowed). If the candidate is unable to complete the examination because they have been taken ill a second time, they should inform an invigilator so that the incomplete script can be handed in. It is the candidate's responsibility to obtain a medical certificate explaining how their performance in the examination may have been affected by illness. The Examiners will only be made aware of any difficulties suffered by a candidate in the examination room if the candidate subsequently obtains a medical certificate and that, plus any other relevant information, is submitted to the Registrar and passed by them to the Examiners. For the procedures to be followed see paragraph 15 below. See also *Examination Regulations 2016*, Part 20 Administrative Regulations for Candidates in Examinations and Part 13, Factors Affecting performance in an Examination (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

Candidates who fail to attend the written examination without having obtained the prior permission of the Proctors are deemed to have failed the examination unless the Proctors give instructions to the examiners about reinstating them. For the procedures for withdrawal before the examination and after the examination has started, see *Examination Regulations 2016*, Part 14, (<http://www.admin.ox.ac.uk/examregs/information/contents/>). Candidates should consult their college adviser if any of these provisions apply to them.

6. Examination Technique

If you did your undergraduate work elsewhere, and especially if you did it in another country, you are strongly advised to discuss the nature of Oxford law examinations with your MSc in Taxation supervisor and your peers. The underlying assumptions as to what constitutes a satisfactory, let alone an excellent, answer may differ substantially from those in your home jurisdiction. In particular, it is necessary to understand that the typical answer runs to three or four pages and that those marking the examination place great importance on the nature of the discussion that leads you to your final conclusion. If a question seems at first sight to admit of a satisfactory answer in one or two sentences, you must nevertheless take it as an invitation to engage in a critical discussion of the pros and cons. Even problem questions that ask you to advise one party must not be read as excluding discussion and critical comment of a kind no real party would wish to hear. These few suggestions do not in themselves give sufficient guidance. You must take advice on this matter and you must contemplate the mock exam paper in the light of the advice that you are given.

See section 4.2 of the Examination Conventions available at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:misc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

It is important to realise that a candidate is examined on the whole syllabus of Tax Principles and Policy, and, in particular, that a question on the paper may raise issues falling within more than one Tax Principle and Policy session's topic.

7. Submission of Essays

As most of the MSc in Taxation courses are examined by way of essay, you must read the following instructions for submission of essays very carefully. Your attention is particularly drawn to the requirements for electronic submission of essays into WebLearn.

A list of the submission deadlines for each MSc in Taxation course is provided in Schedule 1. By the deadline you must submit electronically a copy of your essay into WebLearn for the examiners. Your essay will automatically be checked for plagiarism using the Turnitin software.

Instructions for submission into WebLearn:

1. To submit your essay, log into the MSc in Taxation Online Submission WebLearn site (https://weblearn.ox.ac.uk/portal/site/%3Asocsci%3Alaw%3Apostgrad%3Amisc_tax%3Aonline_sub/page/bf89e3bc-37da-4e08-a6e5-ed07390f53d3). This site should be visible in your 'Sites' in WebLearn.
2. Include the cover sheet (see Schedule II) at the beginning of your essay (indicating Course Title, Essay Question, Examination/Candidate Number and Word Count), and save the essay in pdf format. The pdf document name should be your Examination/Candidate Number followed by your surname, for example: 123456Smith.pdf.
3. Click on Assignments on the left menu bar.
4. Click on the relevant assignment title.
5. Read the instructions on the submission page carefully before uploading your document.
6. Use Choose File and browse for your essay on your computer. Upload the file.
7. Read the Declaration of Authorship. You cannot submit your essay until you have ticked this Declaration.
8. Click Submit.
9. You will receive an email confirmation that you have successfully submitted your work.

There will be two assignments for each elective/course; therefore you will need to complete this for each assignment.

If you experience a technical problem during the uploading process, email your essay to the MSc in Tax Course Administrator, Faculty of Law (email: msctax@law.ox.ac.uk). You must use your Oxford email account.

Please note that technical problems external to the WebLearn system, such as slow internet speeds, will not be accepted as grounds for excusing lateness.

Please ensure that your essay does not contain any pieces of information that could identify you to the marker of your essay.

10. Submission of Dissertations

Candidates for the MSc in Taxation may, with permission, offer a dissertation to replace two electives, which must be written in English and must not exceed 12,000 words (including notes, but excluding bibliography and tables of cases or other legal sources) on a subject to be proposed by the candidate in consultation with the supervisor, and approved by one of the Directors of the MSc in Taxation. The dissertation shall be wholly or substantially the result of work undertaken whilst registered for the Degree of Master of Science in Taxation. In deciding whether to give approval, the Director of the MSc in Taxation shall take into account the suitability of the subject matter and availability of appropriate supervision. Candidates should submit the proposed title of the dissertation and a synopsis of its scope in not more than 500 words not later than noon on Monday of Week Zero of the candidate's fourth term of study to the administrator of the MSc in Taxation. Once the topic and supervisor have been confirmed by or on behalf of a Director of the MSc in Taxation, the administrator will communicate that information to the student.

The required format for this dissertation is the common format prescribed for all law theses, which can be found in the MSc in Taxation Student Handbook 2016-17 on pages 25-26.

No later than noon on Friday of the fifth week of the candidate's sixth term of study two typewritten copies of the dissertation must be submitted to the Examination Schools, High Street, Oxford OX1 4BG. The package must be clearly marked 'Dissertation for M.Sc. in Taxation'. In order to ensure anonymity, the dissertation must bear the candidate's examination number but not the candidate's name nor the name of the candidate's college. The examiners shall exclude from consideration any part of the candidate's dissertation which is not the candidate's own work or which has been submitted to satisfy the requirements of another programme, and the examiners shall have power to require the candidate to produce for their inspection the work so submitted.

Submission of a dissertation the title or subject matter of which is different from that approved by the Director of the MSc in Taxation may also be penalised; see the Examination Regulations 2016, Part 16, paragraph 16.6(2) (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

You must also submit electronically a copy of the dissertation to the MSc in Tax Course Administrator, Faculty of Law (email: msctax@law.ox.ac.uk) for the examiners, by the same deadline as for the submission of hard copies of the dissertations to the Examination Schools (by noon on Friday of the fifth week of the candidate's sixth term of study). All dissertations will be checked to confirm the word count and for plagiarism, using the *Turnitin* software.

The Education Committee have introduced a policy of giving written feedback for dissertations of 5,000 words or over. This will be in the form of a written report sent to candidates via the candidate's college, within six weeks after the release of the results.

11. Late Submissions of Essays and Dissertations

Application to the Proctors for permission for late submission of the essays and dissertations should be made by the candidate's college on the candidate's behalf before the submission date. For the procedure for late or non-submission see *Examination Regulations* 2016 Part 14, paragraph 14.3, *Late submission and non-submission of a thesis or other written exercise* (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

Written work submitted late (even 10 minutes past the deadline) **on the prescribed date of submission but later than the prescribed time**, will be passed to the examiners for marking but the examiners may impose an academic penalty and a late presentation fee (to cover the

administrative costs) will be incurred. See *Examination Regulations* 2016, Part 14, paragraph 14.9, *Late submission and non-submission of a thesis or other written exercise* (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

See also the Examination Conventions available at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:msc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

For written work submitted **after the prescribed date** without prior permission, see *Examination Regulations* 2016, Part 14, paragraph 14.10 *Late submission and non-submission of a thesis or other written exercise* (<http://www.admin.ox.ac.uk/examregs/information/contents/>). See also the Examination Conventions available at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:msc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

Candidates should consult their college adviser or Senior Tutor if any of these provisions apply to them.

12. Exceeding the Word Limits on Essays and Dissertations

See the *Examination Regulations* 2016, Part 16, paragraphs 16.6(1) (<http://www.admin.ox.ac.uk/examregs/information/contents/>) for *submission of theses or other exercises: exceeding word limits and departure from title or subject matter*.

Because of the manner in which word count software operates, legal citations often inflate the count. The examiners have therefore determined that an allowance of an extra 3% should be permitted to candidates (should they wish to use it) above the maximum word count figure set for essays and dissertations. The word count that appears on the dissertation/essays must be the actual word count produced by the software. The word count for dissertations must include all footnotes and endnotes, but not any bibliography. The word count for essays must include all footnotes and bibliography. For dissertations you must ensure that any automatic word-count on the word-processing program you use is set to count footnotes and endnotes and for essays is set to count all footnotes and bibliography.

13. Academic Integrity: avoidance of plagiarism

Plagiarism is presenting someone else's work or ideas as your own, with or without their consent, 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. Plagiarism may be intentional or reckless, or unintentional. Under the regulations for examinations, intentional or reckless plagiarism is a disciplinary offence. Further information about plagiarism and how to avoid it can be found at <http://www.ox.ac.uk/students/academic/guidance/skills/plagiarism> and you are strongly advised to consult this website. The University reserves the right to use software applications to screen any individual's submitted work for matches either to published sources or to other submitted work. Any such matches respectively might indicate either plagiarism or collusion. See the Student Handbook incorporating the Proctors' and Assessor's Memorandum, section 8.7 (<http://www.admin.ox.ac.uk/proctors/info/pam/>).

Useful advice on plagiarism is also given in the MSc in Taxation Student Handbook 2016-17, pages 33-35, available at: <https://www.law.ox.ac.uk/msctax>.

In this connection, you **are required** to complete and submit with all of your essays or dissertation a **Declaration of Authorship**, including acknowledgement of the University's right to check for plagiarism or collusion. Two Declarations of Authorship (one marked 'Essays' and the other 'Dissertation') are attached as Schedule III and IV. Late submission of this declaration may lead the Proctors Office to recommend an academic penalty, see *Examination Regulations* 2016, Part 14, Paragraph 14.11 (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

If the examiners believe that material submitted by a candidate may be plagiarised, they will refer the matter to the Proctors. For further information see the MSc in Taxation Student Handbook 2016-17, available at <https://www.law.ox.ac.uk/msctax>.

14. Candidates with Special Examination Needs

The Proctors have authority to authorise alternative arrangements for candidates who for medical or other sufficient reasons are likely to have difficulty in writing their scripts or completing the examination in the time allowed. Information on the deadline for applying for such arrangements can be found at <https://www.ox.ac.uk/students/academic/exams/arrangements?wssl=1> or you should contact your College **immediately**. See further *Examination Regulations* 2016, Part 12 (Candidates with Special Examination Needs), Part 11 (Religious Festivals and Holidays Coinciding with Examinations) and Part 10 (Dictation of Papers and the Use of Word-Processors, Calculators, Computers, and other materials in examinations) (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

Emergency examination adjustment:

In cases of acute illness when a Doctor's certificate is necessary, but when there is no time prior to the start of the examination to obtain one (i.e. the issue has occurred on the examination day or the night before), the request for alternative arrangements may be accompanied by a statement from either the College Nurse, Dean or Senior Tutor. Examples may include acute onset stomach issues, migraine, or panic attack, leading to a request for a delayed start, permission for toilet breaks in first and last 30 minutes, or move to College sitting. A Doctor's certificate must follow and should be provided within 7 days of the initial request.

15. Factors Affecting Performance in the Examination or Essays

If your performance in any part of the examination or essays is likely to be, or has been, affected by factors such as illness, disability, bereavement etc., of which the Examiners have no knowledge, you may, through your College, inform the Registrar of these factors, see *Examination Regulations* 2016, Part 13.2 – 13.3 (Factors affecting performance in an examination) (<http://www.admin.ox.ac.uk/examregs/information/contents/>). The examiners cannot take account of any special circumstances other than those communicated by the Registrar (see also paragraph 5 above). Candidates are advised to check with the appropriate college officer that any medical certificate for submission is complete. The medical certificate must provide explicit detail about the factors that are likely to have affected your performance in the examination, see *Examination Regulations* 2016, Part 13.2 – 13.3 (Factors affecting performance in an examination) (<http://www.admin.ox.ac.uk/examregs/information/contents/>). Every effort should be made to ensure that medical certificates or other documentation are passed on to the Registrar as soon as possible.

16. Examination Conventions

The Examination Conventions are the formal record of the specific assessment standards for the course to which they apply. They set out how examined work will be marked and how the resulting marks will be used to arrive at a final result and classification of an award. They include information on: marking scales, marking and classification criteria, scaling of marks and resits. The Examination Conventions are available on the MSc in Taxation WebLearn site at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:msc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

17. Release of Results

Information on results can be found at

<https://www.ox.ac.uk/students/academic/exams/results?wssl=1>.

Details on when results will be released can be found in the Examination Conventions, see paragraph 16 above. Results will not be available over the telephone from the Examination Schools or from the Law Faculty Office.

18. Appeals from Decisions of the Proctors and Examiners

For the procedures for appeals from the decisions of the Proctors, see *Examination Regulations* 2016, Part 18.1. For appeals from the decisions of the examiners, see *Examination Regulations* 2016, Part 18.2, (<http://www.admin.ox.ac.uk/examregs/information/contents/>). If you wish to raise a query or make a complaint about the conduct of your examination you should urgently consult the Senior Tutor in your college. Queries and complaints must not be raised directly with the examiners, but must be made formally to the Proctors through the Senior Tutor on your behalf, and no later than 3 months after the notification of the results. The Proctors are not empowered to consider appeals against the academic judgment of examiners, only complaints about the conduct of examinations. Further information about complaints procedures may be found in the Student Handbook 2016-17 (incorporating the Proctors' and Assessor's Memorandum) available at <http://www.admin.ox.ac.uk/proctors/info/pam/>.

19. Prizes

A list of prizes is given in the attached Schedule VI.

Mr E. Simpson (Chair)

Professor M. Devereux

Dr. G. Loutzenhiser

Dr John Avery Jones (external)

17 November 2016

Schedule I – Submission Deadlines for the MSc in Taxation Essays
Schedule II – Cover Sheet for essays
Schedule III – Declaration of Authorship for WebLearn submissions
Schedule IV – Instructions for submission into WebLearn
Schedule V – Declaration of authorship for dissertation
Schedule VI – List of MSc Taxation Prizes

SCHEDULE I

MODES OF EXAMINATION AND SUBMISSION DEADLINES FOR EACH MSC IN TAXATION COURSE 2016/17

The modes of examination and submission deadlines for each MSc in Taxation course in 2016/17 are as follows:

Compulsory courses		
Tax Principles and Policy	2 hr written exam, Ewert House	Wednesday 4 January 2017 at 9:30 am
Principles of International Taxation	Two 3000 word essays/problem questions/case studies	Monday 24 April 2017, noon UK time
Electives		
EU Tax Law	Two 3000 word essays/problem questions/case studies	Friday 20 January 2017, noon UK time
Ethical Issues in Tax Practice	Two 3000 word essays/problem questions/case studies	Friday 20 January 2017, noon UK time
UK Corporate Tax	Two 3000 word essays/problem questions/case studies	Monday 24 April 2017, noon UK time
Tax Treaties	Two 3000 word essays/problem questions/case studies	Monday 24 April 2017, noon UK time
Advanced EU Tax Law	Two 3000 word essays/problem questions/case studies	Friday 4 August 2017, noon UK time
Taxation of Corporate Finance	Two 3000 word essays/problem questions/case studies	Friday 4 August 2017, noon UK time
US International Tax	Two 3000 word essays/problem questions/case studies	Friday 4 August 2017, noon UK time

SCHEDULE II
MSC TAXATION COVER SHEET FOR ESSAYS

Course title:

Essay question:

Examination/candidate number:

Word count:

SCHEDULE III

Declaration of authorship text on Weblearn assignments page

Submit Example Assignment

Title: Assignment test
Due (UK time): 31-Jan-2017 12:00
Number of resubmissions allowed: 0
Status: Not Started
Marking System: No Mark
Modified by tutor: 05-Oct-2016 11:01

Instructions

Make sure you have included a cover sheet at the beginning of your essay (indicating course title, essay question, examination/candidate number and word count). Your essay should be in pdf format. The document name should be your examination/candidate number followed by your surname, for example: 123456smith.pdf

In submitting your essay here, you are agreeing that your essay will be checked for plagiarism using Turnitin software.

Please note that you are only able to upload one document; therefore it is important to ensure that you are uploading the correct essay.

Submission

Attachment

No attachment yet

Choose File: No file chosen

Declaration of authorship - I confirm the following:

1. I have read and understood the University's disciplinary regulations concerning conduct in examinations and, in particular, the regulations on plagiarism (The University Student Handbook, Section 8.8, at <http://www.ox.ac.uk/students/academic/student-handbook>)
2. I have read and understood the Education Committee's information and guidance on academic good practice and plagiarism at <https://www.ox.ac.uk/students/academic/guidance/skills/word-1>
3. The [thesis/extended essay/project/other work] I am submitting is entirely my own work except where otherwise indicated.
4. It has not been submitted, either wholly or substantially, for another Honour School or qualification at this University, or at any other institution.
5. I have clearly indicated (with appropriate references) the presence of all material I have paraphrased, quoted or used from other sources, including any diagrams, charts, tables or graphs.
6. I have acknowledged appropriately any assistance I have received in addition to that provided by my [tutor/supervisor/advisor].
7. I have not copied from the work of any other candidate.
8. I have not sought assistance from any professional agency; nor provided material for other examination candidates at this University or elsewhere (See <http://www.admin.ox.ac.uk/statutes/352-051s.html>).

(You must respond to submit your assignment.)

SCHEDULE IV

Instructions concerning the electronic submission of the MSc in Taxation Essays into WebLearn

For ease of reference and to enable this Schedule to be detached from the Examiners' Edict, all the requirements and instructions for the preparation and electronic submission of MSc in Taxation essays are explained in this Schedule.

By the necessary deadlines in Schedule I you must submit electronically a copy of your essay into WebLearn for the examiners. Your essay will automatically be checked for plagiarism using the *Turnitin* software.

Instructions for submission into WebLearn:

1. To submit your essay, log into the MSc in Taxation Online Submission WebLearn site (https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:mcs_tax:online_sub). This site should be visible in your 'Active Sites' in WebLearn.
2. Include the cover sheet at the beginning of your essay (indicating course title, essay question, examination/candidate number and word count), and save the essay in pdf format. The pdf document name should be your Examination/Candidate Number followed by your surname, for example: 123456Smith.pdf.
3. Click on Assignments on the left menu bar.
4. Click on the relevant assignment title
5. Read the instructions on the submission page carefully before uploading your document.
6. Use Choose File and browse for your essay on your computer. Upload the file.
7. Read the Declaration of Authorship. You cannot submit your essay until you have ticked this Declaration.
8. Click Submit.
9. You will receive an email confirmation that you have successfully submitted your work.

There will be two assignments for each elective/course; therefore you will need to complete this for each assignment.

If you experience a technical problem during the uploading process, send your essay to msctax@law.ox.ac.uk. (You must use your Oxford email account.)

Please ensure that your essay does not contain any pieces of information that could identify you to the marker of your essay.

SCHEDULE V
MSc in Taxation 2016-17
DECLARATION OF AUTHORSHIP

Name (in capitals):.....

Candidate number:.....

College (in capitals):.....

Supervisor:.....

Title of Dissertation (in capitals):.....

.....

Word count: _____

Please tick to confirm the following:

I have read and understood the University's disciplinary regulations concerning conduct in examinations and, in particular, the regulations on plagiarism (*The University Student Handbook* Section 8.8; available at <https://www.ox.ac.uk/students/academic/student-handbook>).

I have read and understood the Education Committee's information and guidance on academic good practice and plagiarism at <https://www.ox.ac.uk/students/academic/guidance/skills/plagiarism?wssl=1>.

The dissertation I am submitting is entirely my own work except where otherwise indicated.

It has not been submitted, either partially or in full, either for this degree or for another degree at this University, or for a degree at any other institution.

I have clearly indicated the presence of all material I have quoted from other sources, including any diagrams, charts, tables or graphs.

I have clearly indicated the presence of all paraphrased material with appropriate references.

I have acknowledged appropriately any assistance I have received in addition to that provided by my supervisor.

I have not copied from the work of any other candidate.

I confirm that I attended the plagiarism session during the September 2016 residential week

I have not used the services of any agency providing specimen, model or ghostwritten work in the preparation of this dissertation (See also section 2.4 of Statute XI on University Discipline under which members of the University are prohibited from providing material of this nature for candidates in examinations at this University or elsewhere: <http://www.admin.ox.ac.uk/statutes/352-051a.shtml>).

I agree that the electronic copy of this dissertation may be subject to checks for plagiarism and may be made available to the examiners should it be necessary to confirm the word count. I agree that the Faculty of Law may retain two hard copies and the electronic copy of my dissertation until the publication of my final examination result.

Candidate's signature:

Date:

SCHEDULE VI

PRIZES IN THE MSC IN TAXATION EXAMINATIONS 2016/17

The markers of each course have discretion to award the following prizes in 2016/17:

Best performance in:

Tax Principles and Policy

Principles of International Taxation

EU Tax Law

Ethical Issues in Tax Practice

UK Corporate Tax

Tax Treaties

Advanced EU Tax Law

Taxation of Corporate Finance

US International Tax

(Please note that these prizes do not currently hold any monetary value)

IMPORTANT – TO BE RETAINED FOR FUTURE REFERENCE

**UNIVERSITY OF OXFORD
FACULTY OF LAW
MSC IN TAXATION EXAMINATIONS 2017-18
NOTICE TO CANDIDATES**

This document is traditionally known as the Examiners' Edict.

1. Examination Entry Details

It is your responsibility to ensure that your examination entry details are correct via the Student Self Service via the Oxford Student website (see www.ox.ac.uk/students/). For more information on examination entry see www.ox.ac.uk/students/academic/exams/entry. The examination is covered in points 2-6 and essays and dissertation are covered in points 7-10.

2. Timetable and Place of the Examination in Tax Principles and Policy

The examination for Tax Principles and Policy will be taken at the Examination Schools, High Street, Oxford. *Sub fusc* must be worn. You are advised to reach the Examination Schools no less than ten minutes before the stated time of the examination. A bell will be rung or a verbal announcement will be made some minutes before the examination to give candidates time to move from the entrance of the building to the examination room. Notices in the Examination Schools will direct candidates to the appropriate room. **Seating in the examination room will be by desk number only. Seating charts will be displayed outside the examination room.**

Please bring your candidate number with you to the examination, or devise some way of remembering this. In addition, please bring your University Card with you to the examination. Your University Card must be placed face up on the desk at which you are writing. You must **not** write your name or the name of your college on any answer book. **Use only your candidate number.**

See <http://www.ox.ac.uk/students/academic/exams/guidance> for information on sitting your exams.

The examination timetable for the MSc in Taxation can be found at: www.ox.ac.uk/students/academic/exams/timetables. Scroll down the page to 'MSc Examinations' and in the list you will find the MSc in Taxation examination timetable.

Legibility Candidates submitting illegible scripts will be required to have them typed at their own expense, see further, *Examination Regulations 2017*, Part 16 Marking and Assessment (<http://www.admin.ox.ac.uk/examregs/information/contents/>). The Examiners will make every effort to identify such candidates as early as possible. On leaving Oxford, candidates should leave up-to-date contact details with their college, including a telephone number and an email address.

For further information see the Proctors' Disciplinary Regulations (*Examination Regulations 2017*, Part 19) and Administrative Regulations for Candidates in Examinations (*Examination Regulations 2016*, Part 20, <http://www.admin.ox.ac.uk/examregs/information/contents/>).

3. The Question Paper

An examiner will be present during the first half an hour of the examination to address any question concerning the paper.

Where a question includes a quotation, it will normally be attributed to the author. Where a quotation is not attributed, it will normally be the case that it has been drafted for the purposes of the examination paper.

4. Materials in the Examination Room

In the examination, a booklet of statutes and other materials compiled by the Faculty of Law will be placed on the candidates' desks in the examination room.

5. Leaving the Examination Room

No candidate may leave the examination room within half an hour of the beginning of the examination and, to avoid disturbance to other candidates, candidates may not leave the examination room in the half an hour before the end of the examination. See *Examination Regulations 2017*, pages 40-41, Part 19 Proctors' Disciplinary Regulations (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

A candidate who is taken ill while sitting the examination may (with the invigilator's permission) leave the room and return while the examination is in progress to resume the examination on one occasion only (and no extra time shall be allowed). If the candidate is unable to complete the examination because they have been taken ill a second time, they should inform an invigilator so that the incomplete script can be handed in. It is the candidate's responsibility to obtain a medical certificate explaining how their performance in the examination may have been affected by illness. The Examiners will only be made aware of any difficulties suffered by a candidate in the examination room if the candidate subsequently obtains a medical certificate and that, plus any other relevant information, is submitted to the Registrar and passed by them to the Examiners. For the procedures to be followed see paragraph 15 below. See also *Examination Regulations 2017*, Part 20 Administrative Regulations for Candidates in Examinations and Part 13, Factors Affecting performance in an Examination (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

Candidates who fail to attend the written examination without having obtained the prior permission of the Proctors are deemed to have failed the timed examination unless the Proctors give instructions to the examiners about reinstating them. For the procedures for withdrawal before the examination and after the examination has started, see *Examination Regulations 2017*, Part 14, (<http://www.admin.ox.ac.uk/examregs/information/contents/>). Candidates should consult their college adviser if any of these provisions apply to them.

6. Examination Technique

If you did your undergraduate work elsewhere, and especially if you did it in another country, you are strongly advised to discuss the nature of Oxford law examinations with your MSc in Taxation supervisor and your peers. The underlying assumptions as to what constitutes a satisfactory, let alone an excellent, answer may differ substantially from those in your home jurisdiction. In particular, it is necessary to understand that the typical answer runs to three or four pages and that those marking the examination place great importance on the nature of the discussion that leads you to your final conclusion. If a question seems at first sight to admit of a satisfactory answer in one or two sentences, you must nevertheless take it as an invitation to engage in a critical discussion of the pros and cons. Even problem questions that ask you to advise one party must not be read as excluding discussion and critical comment of a kind no client in the real world would need to hear. These few suggestions do not in themselves give sufficient guidance. You

must take advice on this matter and you must contemplate the mock exam paper in the light of the advice that you are given.

See section 4.2 of the Examination Conventions available at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:misc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

It is important to realise that a candidate is examined on the whole syllabus of Tax Principles and Policy, and, in particular, that a question on the paper may raise issues falling within more than one Tax Principle and Policy session's topic.

7. 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 long 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. 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. For 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') see: <http://www.citethisforme.com/harvard-referencing>

Alternatively, 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: see <https://www.law.ox.ac.uk/research-subject-groups/publications/oscola>. 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.

8. Submission of Essays and dissertation

As most of the MSc in Taxation courses are examined by way of essay, you must read the following instructions for submission of essays very carefully. Your attention is particularly drawn to the requirements for electronic submission of essays into WebLearn.

A list of the submission deadlines for each MSc in Taxation course is provided in Schedule 1. By the deadline you must submit electronically a copy of your essay into WebLearn for the examiners. Your essay will automatically be checked for plagiarism using the Turnitin software.

Instructions for submission into WebLearn:

1. To submit your essay, log into the MSc in Taxation Online Submission WebLearn site (https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:msc_tax:onlinesubs). This site should be visible in your 'Sites' in WebLearn.
2. Include the cover sheet (see Schedule II) at the beginning of your essay (indicating Course Title, Essay Question, Candidate Number and Word Count), and save the essay in pdf format. The pdf document name should be your Candidate Number followed by the shortened course name and essay number, for example: 123456PIT_essay 1.pdf.
3. Your essay should not contain any other pieces of information that could identify you to the marker of your paper. The metadata should be removed from the document and it is your responsibility to ensure that you cannot be identified from your submissions. See schedule V for information on metadata.
4. Click on Assignments on the left menu bar.
5. Click on the relevant assignment title.
6. Read the instructions on the submission page carefully before uploading your document.
7. Use Choose File and browse for your essay on your computer. Upload the file.
8. Read the Declaration of Authorship. You cannot submit your essay until you have ticked this Declaration.
9. Click Submit.
10. You will receive an email confirmation that you have successfully submitted your work.

There will be two assignments for each elective/course; therefore you will need to complete this for each assignment.

If you experience a technical problem during the uploading process, email your essay to the MSc in Tax Course Administrator, Faculty of Law (email: msctax@law.ox.ac.uk). You must use your Oxford email account.

Please note that technical problems external to the WebLearn system, such as slow internet speeds, will not be accepted as grounds for excusing lateness.

Please ensure that your essay does not contain any pieces of information that could identify you to the marker of your essay.

9. Submission of Dissertations

Candidates for the MSc in Taxation may, with permission, offer a dissertation to replace two electives, which must be written in English and must not exceed 12,000 words (including notes, but excluding bibliography and tables of cases or other legal sources) on a subject to be proposed by the candidate in consultation with the supervisor, and approved by one of the Directors of the MSc in Taxation. The dissertation shall be wholly or substantially the result of work undertaken whilst registered for the Degree of Master of Science in Taxation. In deciding whether to give approval, the Director of the MSc in Taxation shall take into account the suitability of the subject matter and availability of appropriate supervision. Candidates should submit the proposed title of the dissertation and a synopsis of its scope in not more than 500 words not later than noon on

Monday of Week Zero of the candidate's fourth term of study to the administrator of the MSc in Taxation. Once the topic and supervisor have been confirmed by or on behalf of a Director of the MSc in Taxation, the administrator will communicate that information to the student.

The required format for this dissertation is the common format prescribed for all law theses, which can be found in the MSc in Taxation Student Handbook 2017-18 on pages 28-29.

No later than noon on Friday of the fifth week of the candidate's sixth term of study. The dissertation should be submitted electronically via WebLearn. In order to ensure anonymity, the dissertation must bear the candidate's candidate number but not the candidate's name nor the name of the candidate's college. The examiners shall exclude from consideration any part of the candidate's dissertation which is not the candidate's own work or which has been submitted to satisfy the requirements of another programme, and the examiners shall have power to require the candidate to produce for their inspection the work so submitted.

Submission of a dissertation the title or subject matter of which is different from that approved by the Director of the MSc in Taxation may also be penalised; see the Examination Regulations 2017, Part 16, paragraph 16.6(2) (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

All dissertations will be checked to confirm the word count and for plagiarism, using the *Turnitin* software.

The Education Committee have introduced a policy of giving written feedback for dissertations of 5,000 words or over. This will be in the form of a written report sent to candidates via email, within six weeks after the release of the results.

10. Late Submissions of Essays and Dissertations

Application to the Proctors for permission for late submission of the essays and dissertations should be made by the candidate's college on the candidate's behalf before the submission date. For the procedure for late or non-submission see *Examination Regulations 2017* Part 14, paragraph 14.3, *Late submission and non-submission of a thesis or other written exercise* (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

Written work submitted late (even 10 minutes past the deadline) **on the prescribed date of submission but later than the prescribed time**, will be passed to the examiners for marking but the examiners may impose an academic penalty and a late presentation fee (to cover the administrative costs) will be incurred. See *Examination Regulations 2017*, Part 14, paragraph 14.9, *Late submission and non-submission of a thesis or other written exercise* (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

See also the Examination Conventions available at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:msc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

For written work submitted **after the prescribed date** without prior permission, see *Examination Regulations 2017*, Part 14, paragraph 14.10 *Late submission and non-submission of a thesis or other written exercise* (<http://www.admin.ox.ac.uk/examregs/information/contents/>). See also the Examination Conventions available at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:msc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

Candidates should consult their college adviser or Senior Tutor if any of these provisions apply to them.

11. Exceeding the Word Limits on Essays and Dissertations

See the *Examination Regulations 2017*, Part 16, paragraphs 16.6(1) (<http://www.admin.ox.ac.uk/examregs/information/contents/>) for *submission of theses or other exercises: exceeding word limits and departure from title or subject matter*.

Because of the manner in which word count software operates, legal citations often inflate the count. The examiners have therefore determined that an allowance of an extra 3% should be permitted to candidates (should they wish to use it) above the maximum word count figure set for essays and dissertations. The word count that appears on the dissertation/essays must be the actual word count produced by the software. The word count for dissertations must include all footnotes and endnotes, but not any bibliography. The word count for essays must include all footnotes and bibliography. For dissertations you must ensure that any automatic word-count on the word-processing program you use is set to count footnotes and endnotes and for essays is set to count all footnotes and bibliography.

12. Academic Integrity: avoidance of plagiarism

Plagiarism is presenting someone else's work or ideas as your own, with or without their consent, 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. Plagiarism may be intentional or reckless, or unintentional. Under the regulations for examinations, intentional or reckless plagiarism is a disciplinary offence. Further information about plagiarism and how to avoid it can be found at <http://www.ox.ac.uk/students/academic/guidance/skills/plagiarism> and you are strongly advised to consult this website. The University reserves the right to use software applications to screen any individual's submitted work for matches either to published sources or to other submitted work. Any such matches respectively might indicate either plagiarism or collusion. See the Student Handbook incorporating the Proctors' and Assessor's Memorandum, section 8.7 (<http://www.admin.ox.ac.uk/proctors/info/pam/>).

Useful advice on plagiarism is also given in the MSc in Taxation Student Handbook 2017-18, pages 39-41, available at: <https://www.law.ox.ac.uk/msctax>.

In this connection, you **are required** to complete and submit with all of your essays or dissertation a **Declaration of Authorship**, including acknowledgement of the University's right to check for plagiarism or collusion. Late submission of this declaration may lead the Proctors Office to recommend an academic penalty, see *Examination Regulations 2017*, Part 14, Paragraph 14.11 (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

If the examiners believe that material submitted by a candidate may be plagiarised, they will refer the matter to the Proctors. For further information see the MSc in Taxation Student Handbook 2017-18, available at <https://www.law.ox.ac.uk/msctax>.

13. Candidates with Special Examination Needs

The Proctors have authority to authorise alternative arrangements for candidates who for medical or other sufficient reasons are likely to have difficulty in writing their scripts or completing the examination in the time allowed. Information on the deadline for applying for such arrangements can be found at <https://www.ox.ac.uk/students/academic/exams/arrangements?wssl=1> or you should contact your College **immediately**. See further *Examination Regulations 2017*, Part 12 (Candidates with Special Examination Needs), Part 11 (Religious Festivals and Holidays Coinciding with Examinations) and Part 10 (Dictation of Papers and the Use of Word-Processors, Calculators,

Computers, and other materials in examinations) (<http://www.admin.ox.ac.uk/examregs/information/contents/>).

Emergency examination adjustment:

In cases of acute illness when a Doctor's certificate is necessary, but when there is no time prior to the start of the examination to obtain one (i.e. the issue has occurred on the examination day or the night before), the request for alternative arrangements may be accompanied by a statement from either the College Nurse, Dean or Senior Tutor. Examples may include acute onset stomach issues, migraine, or panic attack, leading to a request for a delayed start, permission for toilet breaks in first and last 30 minutes, or move to College sitting. A Doctor's certificate must follow and should be provided within 7 days of the initial request.

14. Factors Affecting Performance in the Examination or Essays

If your performance in any part of the examination or essays is likely to be, or has been, affected by factors such as illness, disability, bereavement etc., of which the Examiners have no knowledge, you may, through your College, inform the Registrar of these factors, see *Examination Regulations 2017*, Part 13.2 – 13.3 (Factors affecting performance in an examination) (<http://www.admin.ox.ac.uk/examregs/information/contents/>). The examiners cannot take account of any special circumstances other than those communicated by the Registrar (see also paragraph 5 above). Candidates are advised to check with the appropriate college officer that any medical certificate for submission is complete. The medical certificate must provide explicit detail about the factors that are likely to have affected your performance in the examination, see *Examination Regulations 2017*, Part 13.2 – 13.3 (Factors affecting performance in an examination) (<http://www.admin.ox.ac.uk/examregs/information/contents/>). Every effort should be made to ensure that medical certificates or other documentation are passed on to the Registrar as soon as possible.

15. Examination Conventions

The Examination Conventions are the formal record of the specific assessment standards for the course to which they apply. They set out how examined work will be marked and how the resulting marks will be used to arrive at a final result and classification of an award. They include information on: marking scales, marking and classification criteria, scaling of marks and resits.

The Examination Conventions are available on the MSc in Taxation WebLearn site at https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:mvc_tax/tool/55a060c5-1924-4a34-9150-1b0ec9e449c4.

16. Release of Results

Information on results can be found at <https://www.ox.ac.uk/students/academic/exams/results?wssl=1>.

Details on when results will be released can be found in the Examination Conventions, see paragraph 17 above. Results will not be available over the telephone from the Examination Schools or from the Law Faculty Office.

17. Appeals from Decisions of the Proctors and Examiners

For the procedures for appeals from the decisions of the Proctors, see *Examination Regulations 2017*, Part 18.1. For appeals from the decisions of the examiners, see *Examination Regulations 2017*, Part 18.2, (<http://www.admin.ox.ac.uk/examregs/information/contents/>). If you wish to raise a query or make a complaint about the conduct of your examination you should urgently

consult the Senior Tutor in your college. Queries and complaints must not be raised directly with the examiners, but must be made formally to the Proctors through the Senior Tutor on your behalf, and no later than 3 months after the notification of the results. The Proctors are not empowered to consider appeals against the academic judgment of examiners, only complaints about the conduct of examinations. Further information about complaints procedures may be found in the Student Handbook 2017-18 (incorporating the Proctors' and Assessor's Memorandum) available at <http://www.admin.ox.ac.uk/proctors/info/pam/>.

18. Prizes

A list of prizes is given in the attached Schedule VI.

Mr E. Simpson (Chair)
Professor M. Devereux
Dr. G. Loutzenhiser
Dr John Avery Jones (external)

11 December 2017

Schedule I – Submission Deadlines for the MSc in Taxation Essays
Schedule II – Cover Sheet for essays and dissertations
Schedule III – Declaration of Authorship for WebLearn submissions
Schedule IV – Instructions for submission into WebLearn
Schedule V – Information on metadata
Schedule VI – List of MSc Taxation Prizes

SCHEDULE I

MODES OF EXAMINATION AND SUBMISSION DEADLINES FOR EACH MSC IN TAXATION COURSE 2017/18

The modes of examination and submission deadlines for each MSc in Taxation course in 2017/18 are as follows:

Compulsory courses (1st years)		
Tax Principles and Policy	2 hr written exam, Examination Schools	Monday 8 January 2018
Principles of International Taxation (PIT)	Two 3000 word essays/problem questions/case studies	Tuesday 29 May 2018, noon UK time
Compulsory course (2nd years)		
Tax Research Round Table (TRR)	One 6000 word essay	Wednesday 14 February 2018, noon UK time
Electives		
EU Tax Law (EU)	Two 3000 word essays/problem questions/case studies	Wednesday 14 February 2018, noon UK time
Value Added Tax (VAT)	Two 3000 word essays/problem questions/case studies	Wednesday 14 February 2018, noon UK time
Comparative Corporate Tax (CCT)	Two 3000 word essays/problem questions/case studies	Wednesday 14 February 2018, noon UK time
Dissertation	One 12,000 word dissertation	Friday 25 May 2018, noon UK time
Comparative Tax Systems (CTS)	Two 3000 word essays/problem questions/case studies	Tuesday 29 May 2018, noon UK time
Tax Treaties (TT)	Two 3000 word essays/problem questions/case studies	Tuesday 29 May 2018, noon UK time
Tax and Public Policy (TPP)	Two 3000 word essays/problem questions/case studies	Tuesday 29 May 2018, noon UK time
Transfer Pricing (TP)	Two 3000 word essays/problem questions/case studies	Tuesday 4 September 2018, noon UK time
Taxation of Global Wealth (TGW)	Two 3000 word essays/problem questions/case studies	Tuesday 4 September 2018, noon UK time
Tax and Human Rights (THR)	Two 3000 word essays/problem questions/case studies	Tuesday 4 September 2018, noon UK time

Tax and Accounting (TA)	Two 3000 word essays/problem questions/case studies	Tuesday 4 September 2018, noon UK time
Current Issues in Taxation (CIT)	Two 3000 word essays/problem questions/case studies	Tuesday 4 September 2018, noon UK time

SCHEDULE II

MSC TAXATION COVER SHEET FOR ESSAYS AND DISSERTATIONS

Course title:

Essay question:

Candidate number:

Word count:

SCHEDULE III

Declaration of authorship text on Weblearn assignments page

Submit Example Assignment

Title	Assignment test
Due (UK time)	31-Jan-2017 12:00
Number of resubmissions allowed	0
Status	Not Started
Marking System	No Mark
Modified by tutor	05-Oct-2016 11:01

Instructions

Make sure you have included a cover sheet at the beginning of your essay (indicating course title, essay question, examination/candidate number and word count). Your essay should be in pdf. format. The document name should be your examination/candidate number followed by your surname, for example: 123456Smith.pdf

In submitting your essay here, you are agreeing that your essay will be checked for plagiarism using Turnitin software.

Please note that you are only able to upload one document; therefore it is important to ensure that you are uploading the correct essay.

Submission

Attachment

No attachment yet

Choose File: No file chosen

Declaration of authorship - I confirm the following:

1. I have read and understood the University's disciplinary regulations concerning conduct in examinations and, in particular, the regulations on plagiarism (The University Student Handbook, Section 8.8; at <https://www.ox.ac.uk/students/academic/student-handbook>)
2. I have read and understood the Education Committee's information and guidance on academic good practice and plagiarism at <https://www.ox.ac.uk/students/academic/guidance/skills?usstl=1>
3. The [thesis/extended essay/project/other work] I am submitting is entirely my own work except where otherwise indicated.
4. It has not been submitted, either wholly or substantially, for another Honour School or qualification at this University, or at any other institution.
5. I have clearly indicated (with appropriate references) the presence of all material I have paraphrased, quoted or used from other sources, including any diagrams, charts, tables or graphs.
6. I have acknowledged appropriately any assistance I have received in addition to that provided by my [tutor/supervisor/adviser].
7. I have not copied from the work of any other candidate.
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(You must respond to submit your assignment.)

SCHEDULE IV

Instructions concerning the electronic submission of the MSc in Taxation Essays into WebLearn

For ease of reference and to enable this Schedule to be detached from the Examiners' Edict, all the requirements and instructions for the preparation and electronic submission of MSc in Taxation essays are explained in this Schedule.

By the necessary deadlines in Schedule I you must submit electronically a copy of your essay into WebLearn for the examiners. Your essay will automatically be checked for plagiarism using the *Turnitin* software.

Instructions for submission into WebLearn:

1. To submit your essay, log into the MSc in Taxation Online Submission WebLearn site (https://weblearn.ox.ac.uk/portal/site/:socsci:law:postgrad:m_sc_tax:onlineubs). This site should be visible in your 'Active Sites' in WebLearn.
2. Include the cover sheet at the beginning of your essay (indicating course title, essay question, candidate number and word count), and save the essay in pdf format. The pdf document name should be your Candidate Number followed by the shortened course name and essay number, for example: 123456PIT_essay 1.pdf.
3. Your essay should not contain any other information that could identify you to the marker of your paper. The metadata should be removed from the document and it is your responsibility to ensure that you cannot be identified from your submission. See schedule V for information on metadata
4. Click on Assignments on the left menu bar.
5. Click on the relevant assignment title
6. Read the instructions on the submission page carefully before uploading your document.
7. Use Choose File and browse for your essay on your computer. Upload the file.
8. Read the Declaration of Authorship. You cannot submit your essay until you have ticked this Declaration.
9. Click Submit.
10. You will receive an email confirmation that you have successfully submitted your work.

There will be two assignments for each elective/course; therefore you will need to complete this for each assignment.

If you experience a technical problem during the uploading process, send your essay to msctax@law.ox.ac.uk. (You must use your Oxford email account.)

Please ensure that your essay does not contain any pieces of information that could identify you to the marker of your essay.

SCHEDULE V

Information on metadata

Document metadata is information attached to a text-based file that may not be visible on the face of the document; documents may also contain supporting elements such as graphic images, photographs, tables and charts, each of which can have its own metadata.

Metadata summarizes basic information about data, which can make finding and working with particular instances of data easier. Having the ability to filter through that metadata makes it much easier for someone to locate a specific document or other data asset in a variety of different ways.

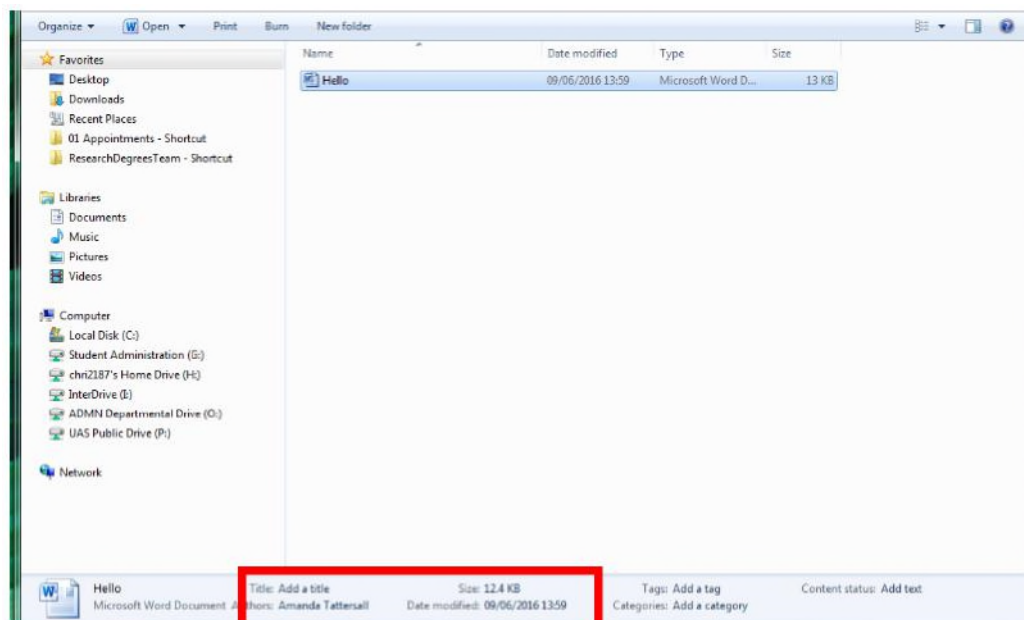
Document metadata in Microsoft Word, for example, includes the file size, date of document creation, the names of the author and most recent modifier, the dates of any changes and the total edit time. Further metadata can be added, including title, tags and comments.

Where can I find document metadata?

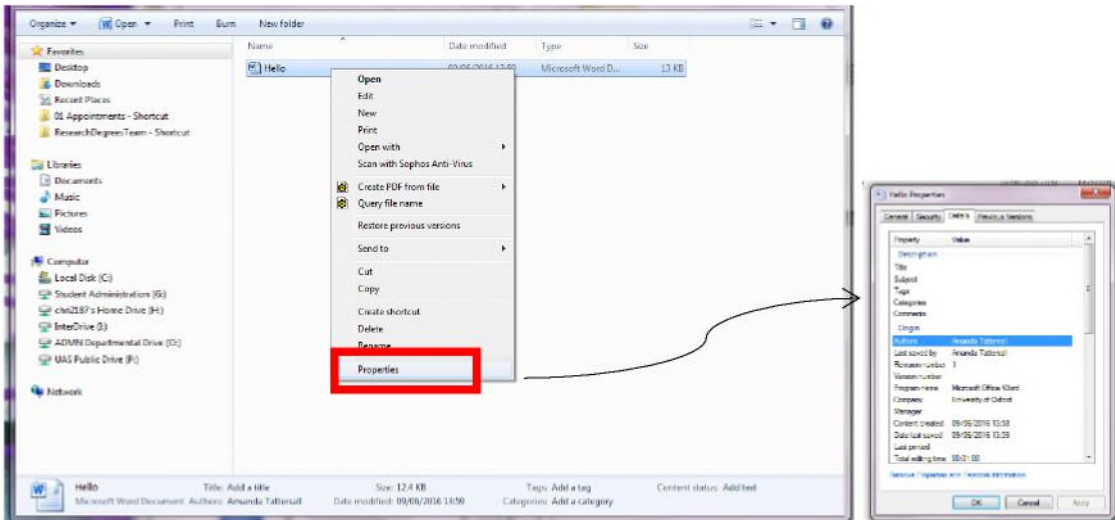
Word documents:

Metadata data can be viewed in several different ways in the various versions of Word:

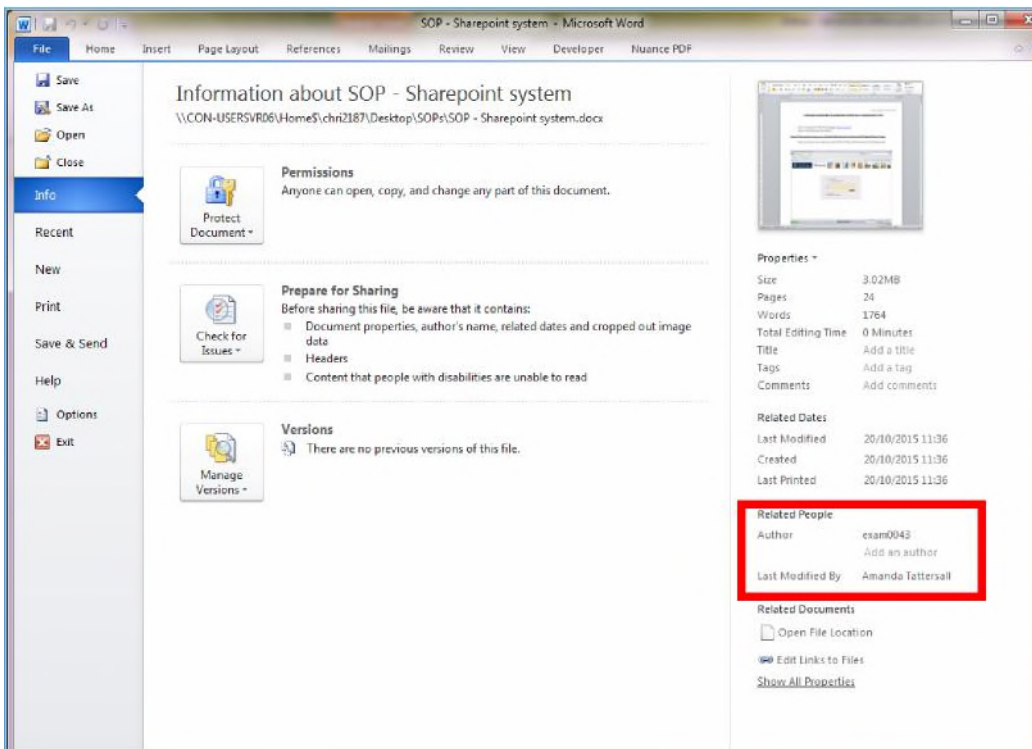
1. Highlight the document in a folder and view the information at the bottom of the screen:



2. Right click on the file and opening properties:



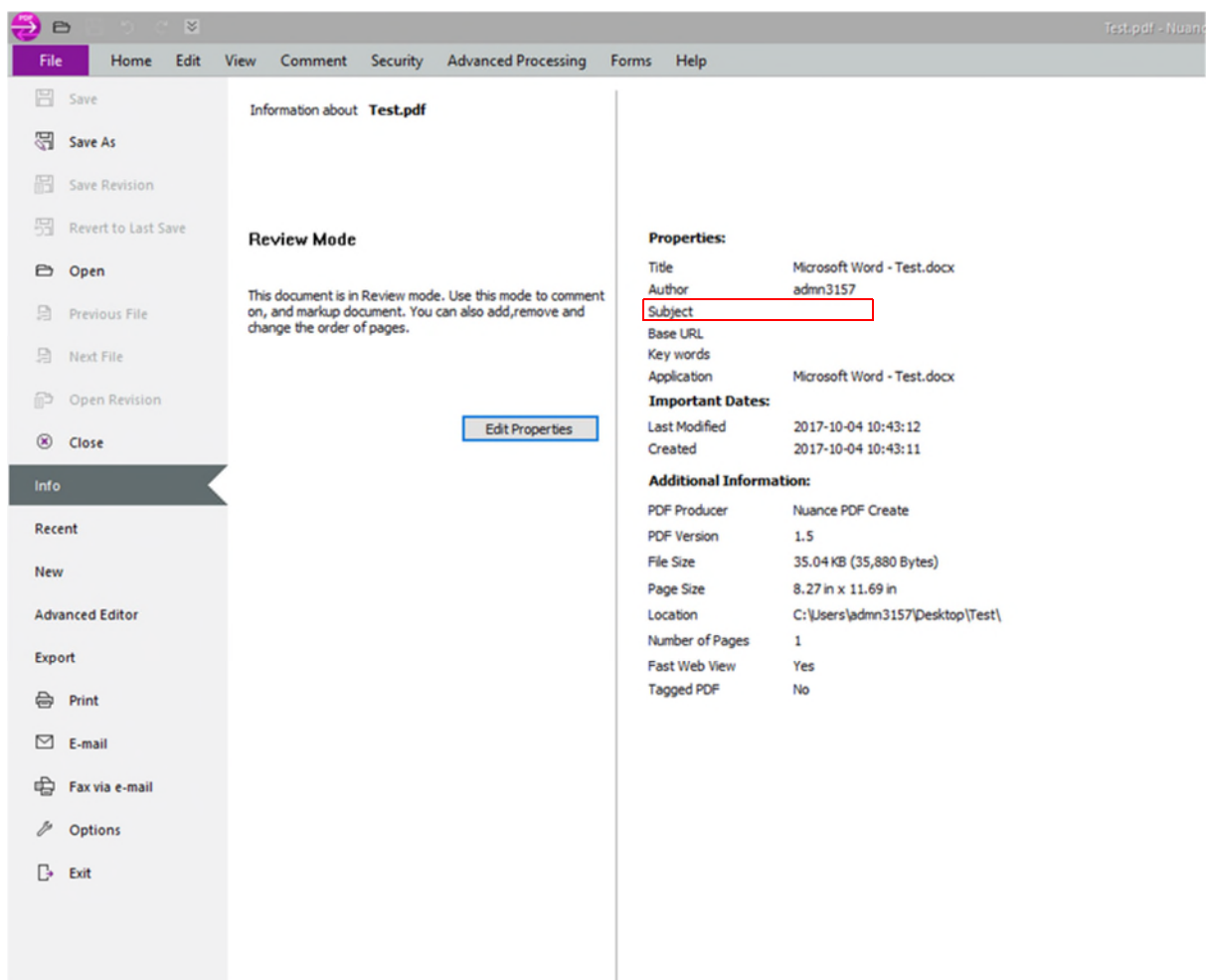
3. Open the document and view the information on the right hand side of **File > Info**:



PDF documents:

PDFs store metadata in similar places:

1. Open the file and then click on **File > Info** in the left hand side task bar:



Metadata removal

Due to the various different versions of MS Office, PDF Readers and the settings on University and College owned software, metadata may not always be visible but this does not mean that the information is not there and readable on another computer. Therefore, it is very important to clear the metadata from a document before it is sent to an examiner. Unfortunately, it is not possible to remove metadata in bulk from a set of documents without installing third party software on your computer. The responsibility for its removal belongs to the student, as it would be for any hard copy submission.

Students should remove metadata from the original MS Office document **before** conversion to a PDF as most people only have access to a PDF reader which will not allow the metadata to be easily removed.

Microsoft offers the free Document Inspector for removing "personal or sensitive information" before you share an Office file. The Microsoft Support site provides specific information on deleting metadata from Word 2016, Word 2013, Word 2010 and Word 2007 (<https://support.office.com/en-us/article/Remove-hidden-data-and-personal-information-by-inspecting-documents-356B7B5D-77AF-44FE-A07F-9AA4D085966F>); Excel 2016, Excel 2013 and Excel 2010 (<https://support.office.com/en-us/article/Remove-hidden-data-and-personal-information-by-inspecting-workbooks-FDCB68F4-B6E1-4E92-9872-686CC64B6949>); and PowerPoint 2016, PowerPoint 2013 and PowerPoint 2010 (<https://support.office.com/en-gb/article/Remove-hidden-data-and-personal-information-by-inspecting-presentations-b00bf28d-98ca-4e6c-80ad-8f3417f16b58>).

SCHEDULE VI

PRIZES IN THE MSC IN TAXATION EXAMINATIONS 2017/18

The prizes will be awarded for the best papers submitted in the academic year in which the papers were entered. In order to be considered for a prize, papers must be submitted and marked in time for the Examination Board Meeting in the October following the academic year in which the papers were first entered.

Therefore, in order to be considered for a prize in the 2017-18 academic year, papers must be submitted and marked in time for the Examination Board Meeting in October 2018.

If after the Examination Board Meeting in October, papers are received and marked and they carry a mark higher than the mark of the candidate awarded the prize in the relevant course, the candidate will be awarded a special prize.

Best performance in:

Tax Principles and Policy: £500 [Gray's Inn Tax Chambers]

Tax Research Round Table: £100

Principles of International Taxation: £100 [Centre for Business Taxation]

Value Added Tax: £350 [Deloitte]

Tax Treaties: £350 [Field Court Tax Chambers]

EU Tax Law: £100

Comparative Corporate Tax: £100

Comparative Tax Systems: £100

Tax and Public Policy: £100

Transfer Pricing: £100

Taxation of Global Wealth: £100

Tax and Human Rights: £100

Tax and Accounting: £100

Current Issues in Taxation: £100

There is also the Tax Executives Institute prize for best overall performance in the MSc in Taxation: £1,000 [only available to 2nd year students]

APPENDIX 5:
MSc in Taxation course prizes

2016-17	
Core courses prizes	
Tax Principles and Policy	Paul Brice, St Hugh's
Principles of International Taxation	Brian Wright, Kellogg
Elective prizes	
EU Tax Law	Alexander Kanishchev, Kellogg
Ethical Issues in Tax Practice	Paul Brice, St Hugh's
UK Corporate Tax	Alexander Kanishchev, Kellogg
Tax Treaties	Kaukab Chaudhry, St Anne's
Advanced EU Tax Law	Philippe Gamito, Harris Manchester
Taxation of Corporate Finance	Kaukab Chaudhry, St Anne's
US International Tax	Thomas Gernay, St Anne's
Best performance by a non-degree student	Jennifer Richards, Melbourne University
2017-18	
Core course prizes	
Tax Principles and Policy	Charlotte Soman, Christ Church
Tax Research Round Table	Jovanna Panayi, St Hugh's
Principles of International Taxation	Marcel Roche, St Hugh's
Elective prizes	
EU Tax Law	Thomas Gernay, St Anne's
Value Added Tax	Adrian Gaina, St Anne's
Comparative Corporate Tax	Kate Shearer, St Anne's
Tax Treaties	Tom Ickeringill, Christ Church
Comparative Tax Systems	Paul Brice, St Hugh's
Tax and Public Policy	Kyran Thomas, St Hugh's
Taxation of Global Wealth	Kyran Thomas, St Hugh's
Transfer Pricing	Valentina Telushkina, Harris Manchester
Tax and Human Rights	Dan Lambeth, Christ Church
Tax and Accounting	Brian Wright, Kellogg
Current Issues in Taxation	Charlotte Soman, Christ Church
Best performance by a non-degree student	Tom Roth, Sydney University
Best overall performance in the MSc in Taxation	Paul Brice, St Hugh's

Appendix 6:

Reports on Individual Papers

1st and 2nd year students attend the same electives. Therefore, the figures in the below reports may not match the statistics provided in appendix 2, which only provides statistics for candidates who started in 2016 and graduated in 2018.

2016-17

Tax Principles and Policy Examination

This was the first and only examination taken by the 30 MSc in Taxation students on the course in January 2017. The overall results were pleasing, with 7 marks over 70%, 12 between 65% and 69 %, 7 between 60 and 64 % and the remaining 4 all over 50%.

As shown by these marks, most students had understood the material in the lectures and classes well. Two features marked out those who received the high marks from the others. First, those who did best had read and showed signs of having thought about the literature referred to in the lectures and on the reading lists rather than simply relying on text books and summaries in lectures. The fact that this paper is assessed by way of examination rather than essays does not mean that it requires less private study than any other paper, especially as it forms important background to the rest of the degree. Second, the best answers were well structured, addressed all parts of the question asked directly and contained coherent arguments, carefully built up and following on logically one from the other, as well as references to the literature.

Taking, for example, question 3 on why the distinction between capital and income is significant for tax purposes and whether it should be so, it is important to discuss the current distinction (critically) before launching into a discussion of whether we should move to an expenditure tax.

Some students found themselves considering substantial amounts of the same material in both their questions. Some overlap may be called for in very wide questions such as those on this paper, but if there is a great deal of repetition this should give candidates cause to pause and ask themselves whether they are focused enough on the question asked.

All questions were attempted by some students and there were no significant differences between the marks awarded for different questions. The most popular question was question 6 on legislative interpretation and avoidance and this was mostly well done.

EU Tax Law

In 2016/2017, the EU Tax Law exam incorporated two types of questions. Question 1 invited students to solve a legal problem and Question 2 was an essay-type question. Nine students this exam and almost all marks of over 65. High marks were given to students who were able to identify the key issues raised in the questions and also demonstrate strong analytical skills. By expressing their opinion and consistently support it with relevant case law, EU legislation or academic literature.

Ethical Issues in Tax Practice

In total 14 MSc in Taxation students submitted the summative assessment essays for Ethical Issues in Tax Practice at this stage. Students were required to write one essay from a choice of two in Section A and one essay from a choice of two in Section B. Section A offered candidates the choice of writing an essay on Corporate Social Responsibility or the Professional Conduct in Relation to Taxation. Section B

offered candidates the choice of writing a memorandum as a tax advisor in a firm which has just taken over the supply of tax advisory services for a major multinational company or as a senior civil servant and member of the board of the national tax authority. In each memorandum students were asked to cover a variety of issues which have an ethical angle. The standard was very high overall, with 5 candidates awarded marks of 70% and over. No mark below 60% was awarded. Just over half the students were awarded higher marks for essays in Section A than for essays in Section B. A general weakness among candidates who were awarded lower marks was a tendency to accept views found in the literature uncritically. Overall, however, we are pleased with the candidates' performance.

Principles of International Tax

In total 30 MSc in Taxation students submitted the summative assessment essays for Principles of International Tax at this stage. Students were required to write one essay from a choice of two in Section A and one essay from a choice of two in Section B. Section A offered candidates the choice of writing an essay on exemption systems and destination based cash flow taxes or the principle in *Government of India v Taylor*. Section B offered candidates the choice of writing a memorandum as an independent consultant for the tax authorities of a state seeking to enforce a tax liability or as an independent consultant for a government of a tax haven which is seeking to change its tax profile. The standard was high overall, with 9 candidates awarded marks of 70% and over. No mark below 60% was awarded. Overall, however, we are pleased with the candidates' performance.

Tax Treaties

In total 22 MSc in Taxation students submitted the summative assessment assignments for Tax Treaties at this stage. Students were required to answer one essay (from a choice of two) and one problem question. The standard was very high overall, with 9 marks awarded over 70%. The essays and problem question were equally well done. The problem question raised a large number of major and minor issues related to source taxation, including whether a permanent establishment existed under various factual scenarios. The best answers identified the relevant issues and analysed them using the facts provided and referred to the relevant Treaty provisions, Commentary and case law. Students were offered the choice of writing an essay either on treaty interpretation or on non-discrimination. The interpretation essay was more popular with students but both essays were equally well done. The best essays showed clear structures behind the answers and had applied the knowledge carefully and specifically to the specific questions posed.

Advanced EU Tax Law

The Advanced EU Tax Law exam included two types of questions which tested the ability of students to write an essay and address a problem question. Five students took this exam. Three students obtained distinctions. Students performed consistently well in both types of questions.

UK Corporation Tax

There were 9 MSc in Taxation students writing the assessed papers for this course at this stage. The standard was very high. Four marks over 70% were awarded and all the others marks were 65% or above. In their responses to the problem question, some candidates spent time covering material that was outside the syllabus, such as detailed VAT or SDLT points. Whilst not irrelevant to the question, and whilst we had mentioned these issues in passing so that some marks could be given for them, the very detailed treatment some candidates gave them were outside what was required to be studied for this paper. Some candidates did not appear to have used the extensive reading lists provided as much as they might have done. Whilst it is not incorrect to use material not set, and sometimes it may be helpful, some students made life harder for themselves by not taking note of the set materials,

since the problem question was based on what was set out on the list. As usual, the best papers showed clear structures behind the answers and had applied the knowledge carefully and specifically to the questions posed in the essays and problem. The essays and problem question were equally well done, although individual candidates sometimes did better in one or the other part of the assessed work, so that the markers felt that the two parts of the assessed work taken together gave a good representation of attainment on this paper.

Taxation of Corporate Finance

In total 16 MSc in Taxation students submitted summative assessment essays for Taxation of Corporate Finance. The quality of the assessed essays was generally high, with some insightful and thoughtful analysis in a number of the essays. Eight marks over 70% were awarded and all other marks were 60% or above. The average mark was 68% for question 1 and 68% for question 2. All of the students demonstrated a good grasp of the technical issues covered by the course.

US International Tax

In total 16 MSc in Taxation students submitted the summative assessment assignments for US International Tax at this stage. Students were required to answer one essay and one problem question. The standard was very good overall, with 7 marks awarded over 70% and none below 60%. The problem question raised a number of issues related to US source taxation, including the entity classification rules, whether the foreign company had a US trade or business to which its sales and royalty income may be connected, and the fixed and determinable (FDAP) income rules and effectively connected income (ECI) test as applied to royalties. The question also required an appreciation of the interaction between the US domestic rules and tax treaties, in particular to a non-resident's employment compensation, royalty income and income/gains from real property. The best answers identified the relevant issues and analysed them fully using the facts provided in light of the relevant Code provisions. The essay question invited critical commentary on the operation of the US foreign tax credit system and how it compared with the exemption method using the traditional criteria of good tax design. The best answers went beyond a general discussion of the pros and cons of credit versus exemption and engaged with finer details of the US rules.

2017-18

Tax Research Round Table

The summative assessment for this course was a 6,000 word essay. Students were offered four essay questions to choose from, but they were also given the option of choosing a question themselves, subject to approval by the course leaders. A handful of students opted for the latter.

28 students submitted essays in all. The average mark was 67.9. 16 essays were awarded marks below 70 and 12 essays were awarded marks of 70 and above.

The examiners were very pleased with the overall quality of the essays for this course. As noted above, the word limit for the summative essay for this course was higher than that for other courses. This allowed stronger students to delve deeper into the topics discussed and to provide a more comprehensive analysis. On the other hand, weaker students seemed to run out of steam towards the end of their essay. The stronger essays were thoughtful and engaging. The usual weaknesses found in summative essays were found in the weaker essays for this course: unnecessary digressions, unsupported statements, uncritical acceptance of arguments found in the literature etc. We provided short feedback on all essays submitted.

EU Tax Law

As in 2016-17, the EU Tax Law exam incorporated two types of questions.

Question 1 invited students to carry out legal analysis of the judgments delivered by the Court of Justice of the European Union in two specific contexts which were studied during the course. Students were offered a choice between two lines of cases to demonstrate consistency (or inconsistency) arising from the case law. Generally, all students answered this question well. Common mistakes included answers which did not fully address the question asked. Such answers would discuss the relevant line of cases, whilst disregarding the specific angle from which the analysis needed to be carried out. It is important that students read carefully what exactly they are asked to discuss, e.g. consistency, clarity, gaps, etc., and focus on that particular aspect. Another crucial aspect which allowed some students to obtain a distinction-level mark was the ability to demonstrate knowledge of relevant cases beyond landmark rulings.

Question 2 was an essay-type question. Students were asked to address a topical policy issue. There are two key challenges in answering this type of question. First, students need to read the statement cited in the question carefully and formulate a clear opinion as to the answer to be provided. Second, due to the word limit, students need to select the arguments which will be relied upon to defend the position chosen. The students who obtained a distinction-level mark for this question were able to pick persuasive arguments and put them forward in an analytical manner. Lower grades were given for mostly descriptive answers.

Value Added Tax

The examination for the module required the students to answer two questions, namely one essay (question 1) and one problem question (question 2). The marks were on the whole, very good, with no final marks below 60.

- Six students scored between 60 and 69
- Two students scored 70 or more.

As it would be expected there was no clear trend as regards the marks on each of the questions: some students scored better on the essay-type question, others had better marks on the problem-question. Going forward this indicates that a mix approach to assessment was successful, catering for different strengths amongst the students.

Comparative Corporate Taxation

This exam attracted 14 candidates. Five candidates received a distinction and the rest were passes. Generally, candidates demonstrated no difficulty with the material. The comparative nature of the course meant that candidates could demonstrate their ability by reference to different tax systems depending on relevance to the candidate's own circumstances. The group as a whole was very impressive with candidates showing particular skill in identifying and discussing conceptual issues. There was also confidence in illustrating discussion with practical examples of what countries actually do.

The exam was divided into two essay questions and two problem questions. Candidates generally preferred the essay questions with 17 answers to essay questions and 11 to problem questions. The core object of the course is to develop in candidates an ability to identify corporate tax issues at a

conceptual level and relate them to what countries do in practice. All candidates showed that they had developed this sort of skill, with no candidate missing entirely the point of a question. Especially with essay questions candidates need to keep the discussion focused on the question that is asked, not the question that the candidate wished the examiner had asked.

Comparative Tax Systems

12 students submitted papers for this course. There were 5 distinctions, and 5 students obtaining marks of 60 or more. The other two papers were in the top half of the 50 range. Thus the overall standard was good.

The course provided a framework for the study of tax systems in a comparative way. It was intended that the students should use the literature and methods of comparative study to which they had been introduced as a jumping board for further research in their own or other jurisdictions. The questions were widely drafted to allow for this exercise. Question one was compulsory and required students to consider the difficulties of comparative tax studies in the context of examples from the course. There was a choice between questions 2 (tax simplification in more than one jurisdiction) and 3 (taxation of capital gains in a range of jurisdictions).

The best answers used this opportunity well and provided original analysis as well as more descriptive material, ensuring that their answers engaged with the specific requirements in each question to consider a number of jurisdictions. Students who gave competent answers but either did not explore far beyond the textbook and lectures or were too descriptive in their approach obtained marks in the 60s. Where good examples were not used, especially if there was a focus on one jurisdiction to the exclusion of others, or if material had been misunderstood, marks were lower. The best students had gained a very good understanding of comparative tax systems.

Tax and Public Policy

The summative assessment for this course was two 3,000 word essays. Students were given two essay questions to answer with no choice. However, the first question effectively provided students with a wide choice: students were asked to choose, briefly describe and evaluate any tax of their choosing. The second was a direct question on whether the return to savings should be taxed.

12 students submitted essays in all. The average mark was 66.8. 8 students were awarded marks between 60 and 69, and 4 were awarded marks of 70 and above.

Students performed noticeably better on the first question than the second.

For the first question: The average mark was 69.2. 6 essays were awarded marks between 60 and 69, and 6 were awarded marks of 70 and above.

For the second question: The average mark was 64.5. 11 essays were awarded marks between 60 and 69, and no essay was awarded marks of 70 and above.

The examiners were generally pleased with the overall quality of the essays for this course. We were particularly pleased with the performance on the first question, as students produced interesting, informed and thoughtful essays on a wide variety of taxes from a range of different countries. We were happy to see that students undertook a structured analysis of the tax they chose, carefully separating out different issues (e.g. efficiency, fairness, administrability, etc.) as taught on this course. We were somewhat disappointed with the overall performance on the second question.

Admittedly, this was a difficult question, and while the answers were broadly good they were not of first class quality.

Taxation of Global Wealth

Question 1:

- 1 Most candidates discussed the options for CGT and IHT reform reasonably well. Better ones considered a wider range of taxes including Council Tax, stamp duty, land taxes and wealth tax.
- 2 Few answers discussed how to identify wealthy people and their assets or looked in any detail at connecting factors. Even fewer attempted to deal with how to tax trusts and other entities despite the specific request in the question.
- 3 Ideas suggested for reform were not always tested critically.
- 4 Very little was said about the impact of EU law e.g. on an exit tax or the difficulties in taxing wealth produced by tax haven countries.

Question 2:

- 5 Many candidates could set out the statutory residence tests reasonably well (although a few still got the law wrong – common errors were on the 90 day tie and muddling home and accommodation tie) and at least half the answers identified the temporary residence rule. However, surprisingly few were able to apply the law to the particular set of facts that had been given, even if they had stated the law correctly, and some people made up new facts to accommodate the answer they wanted to give.
- 6 A common fault was not to answer the question being asked or not to use the information actually given. For example, question C focused on the tax issues if the structure remained unchanged but many replies discussed the position on sale or winding up of the structure.
- 7 The last question on domicile was most variably answered. Some candidates set out the law well but then failed to apply it to the particular facts taking into account the client's age, length of time in the UK, intentions, family connections etc. A couple of candidates gave very good answers (although came to differing conclusions!) on the relevant points to note and how to test whether someone had acquired a domicile of choice. Candidates who cited case-law and applied it logically did better than those who made vague statements about the law of domicile without proper analysis of the facts.

Transfer Pricing

Candidates were asked to complete any two out of a possible three essay questions. Q1 asked candidates to discuss and evaluate the BEPS response to concerns relating to the use of the arm's length principle (ALP) in international tax planning. Q2 required candidates to analyse the advantages and disadvantages of the Authorised OECD Approach (AOA) as compared with the pre-AOA approach to profit attribution. Q3 concerned corporate tax issues raised by "digital" business and the suitability of Articles 7 and 9 of the OECD Model Tax Convention to tax digital business. The responses reflected a reasonable distribution over the three questions, with 20 scripts on q.1, 12 on q.2 and 20 on q.3.

The answers to the questions were generally of a good standard and showed a clear grasp of the main issues raised by the questions. No essay was assigned a mark less than 60. There were some excellent essays; approximately 25% of the essays gained a mark of 70 or more. Better essays engaged in greater depth with the relevant OECD material as well as with literature in addition to the main textbook.

Tax and Human Rights

The summative assessment for this course consisted of two 3,000 word essays.

The exam paper contained six questions divided into three sections (A, B and C), with two questions in each section. Students were asked to choose two questions, but the questions had to be from separate sections.

9 students submitted essays in all; the average was 67.23. 7 students were awarded marks between 60 and 69, and 2 were awarded marks of 70 and above.

All six questions were attempted. 4 students attempted question A1, 3 students attempted question A2, 1 student attempted question B1, 5 students attempted question B2, 3 students attempted question C1 and 2 students attempted question C2.

We are generally pleased with the overall quality of the essays for this course, although we would have hoped for a few more first class essays. The better essays answered the question asked directly, with engaging and sustained argument, while displaying a good use of secondary resources and/or understanding of the relevant cases.

No concerns about plagiarism were raised.

Tax and Accounting

All 13 candidates in Tax and Accounting were asked to answer question 1 and then could choose to answer either question 2 or 3. The compulsory question 1 asked candidates to analyse the relationship between tax and accounting, including the relative strengths and weaknesses of using accounting information for tax reporting purposes (and vice versa). Question 2 required candidates to compare IFRS and GAAP, especially in the treatment of accounting for tax uncertainty. Question 3 was a problem question raising a multitude of accounting issues.

The responses chosen reflected a roughly equal distribution over the two optional questions, with 6 candidates answering question 2 and 7 answering question 3. No essay was assigned a mark less than 60. There were many excellent essays; approximately 33% of the essays gained a mark of 70 or more. Candidates who did not answer every part of the question or did not address the question asked fully were penalized. Better answers to question 1 demonstrated a strong understanding of the purposes behind tax reporting and financial reporting. Those essays that engaged in some depth with the literature on book/tax conformity were duly rewarded. On question 2, the examiners were looking for evidence of a high degree of comfort with GAAP and IFRS, and in particular with their conceptual frameworks. On the problem question 3, stronger answers engaged in greater depth with the relevant accounting standards material, used the extensive facts provided in fully developing their answers including working out the effects of the events on the accounting for taxes, and cited relevant literature including professional standards where appropriate.

Current Issues in Taxation

28 MSc candidates submitted essays for Current Issues in Taxation, which in 2018 focused on the international tax regime post-BEPS. The examiners were very pleased with the quality of the submitted work. More than a third of the students secured an overall mark of at least 70 and no essays were marked at below 60. Students were asked to answer two 2-part questions, which allowed the examiners the ability to test the candidates' knowledge across a good range of the many topics covered in the course teaching, but also meant each part of the answer was restricted to a tight 1500 words.

Regarding the first essay question, students could choose between (a) a general question on the role of tax treaties and domestic tax law in dealing with double taxation which arises because both the company and its shareholders are taxed and (b) a problem question on the taxation of partnerships. Weaker answers on (a) lacked a clear structure and/or were overly general. The students who secured higher marks clearly identified the role, limits and effects of domestic tax law and double tax treaties on double taxation involving companies and shareholders. For the problem question (b), weaker answers were typically incomplete, leaving some aspects of the question unanswered. The answers that received the highest marks were the ones with a clear line of argument that engaged with the relevant OECD material and other literature and provided a complete analysis of all the aspects of the question. This was a difficult task in only 1500 words but a good many candidates rose to the occasion.

Regarding the second essay question, students could choose two out of four questions on (a) the current permanent establishment threshold and the separate entity arm's length principle, (b) the role of the network effect in the international taxation of digital businesses, (c) the treaty issues arising for collective investment vehicles and real estate investment rules and (d) the consistency of rules restricting interest deductions under BEPS action 2 and 4 with tax treaties. Marks on this second question were in general slightly higher than for question 1, possibly due to the wider range of choices provided. The questions were fairly specific and better essays were able to provide well-targeted answers, including references to up-to-date developments at the OECD level.

APPENDIX 7

EXTERNAL EXAMINER REPORT FORM 2018



External examiner name:	Dr John Avery Jones CBE
External examiner home institution:	NA
Course examined:	MSc in Taxation
Level: (please <i>delete as appropriate</i>)	Postgraduate

Please complete both Parts A and B.

Part A					
		<i>Please (✓) as applicable*</i>	Yes	No	N/A / Other
A1.	Are the academic standards and the achievements of students comparable with those in other UK higher education institutions of which you have experience?	✓			
A2.	Do the threshold standards for the programme appropriately reflect the frameworks for higher education qualifications and any applicable subject benchmark statement? <i>[Please refer to paragraph 6 of the Guidelines for External Examiner Reports].</i>	✓			
A3.	Does the assessment process measure student achievement rigorously and fairly against the intended outcomes of the programme(s)?	✓			
A4.	Is the assessment process conducted in line with the University's policies and regulations?	✓			
A5.	Did you receive sufficient information and evidence in a timely manner to be able to carry out the role of External Examiner effectively?	✓			
A6.	Did you receive a written response to your previous report?				✓
A7.	Are you satisfied that comments in your previous report have been properly considered, and where applicable, acted upon?				✓
<p>* If you answer "No" to any question, you should provide further comments when you complete Part B. Further comments may also be given in Part B, if desired, if you answer "Yes" or "N/A / Other".</p>					

Part B

B1. Academic standards

- a. *How do academic standards achieved by the students compare with those achieved by students at other higher education institutions of which you have experience?*

My general impression is that the standard achieved is higher as demonstrated by the statistics that there are many marks over 70, most in the 60s, often high 60s, and hardly any in the 50s. One would expect the course to be taken only by students with a keen interest in taxation but there seem to have been hardly any weaker students.

- b. *Please comment on student performance and achievement across the relevant programmes or parts of programmes (those examining in joint schools are particularly asked to comment on their subject in relation to the whole award).*

The performance was most impressive particularly bearing in mind that the students had to deal with both law and economics, although the choice of topics enabled students to choose ones that interested them. Most students achieved consistent marks over the whole range of papers. It is noticeable that a student receiving low marks in one topic (or even one question in a topic) often achieved consistently higher marks in all the others, which suggests the student had a problem with a particular topic (or question) perhaps because of making a bad choice of topic, rather than that there was a problem with the topic. And the converse existed, that a student achieving consistently lower marks often achieved much higher marks in one topic. I did not detect any difference between the results of the two years of the course.

B2. Rigour and conduct of the assessment process

Please comment on the rigour and conduct of the assessment process, including whether it ensures equity of treatment for students, and whether it has been conducted fairly and within the University's regulations and guidance.

The process has, I believe, been conducted with rigour. I took a close interest in the questions and made some suggestions for improvement. It is clear that the questions enabled many good students to prove their ability without being unfair to the less good students.

B3. Issues

Are there any issues which you feel should be brought to the attention of supervising committees in the faculty/department, division or wider University?

No.

B4. Good practice and enhancement opportunities

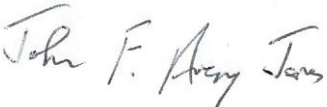
*Please comment/provide recommendations on any **good practice and innovation relating to learning, teaching and assessment**, and any **opportunities to enhance the quality of the learning opportunities** provided to students that should be noted and disseminated more widely as appropriate.*

I cannot think of any on which comment is required.

B5. Any other comments

Please provide any other comments you may have about any aspect of the examination process. Please also use this space to address any issues specifically required by any applicable professional body. If your term of office is now concluded, please provide an overview here.

All those concerned with this new course should be congratulated in achieving such an outstanding first two years with virtually no one other than high-level students. Everything has gone smoothly. I had no problems to deal with. I was considerably assisted by Edwin Simpson as chair of the committee and the other members Michael Devereux and Glen Loutzenhiser.

Signed:	
Date:	22 October 2018

Please ensure you have completed parts A & B, and email your completed form to: external-examiners@admin.ox.ac.uk, and copy it to the applicable divisional contact set out in the guidelines.