

Faculty of Law and
Faculty of Economic and Financial Sciences
**POSTGRADUATE DIPLOMA IN
INTERNATIONAL TAX**
Centre for Continuing Professional Development Programmes

**Not offered
in 2020**



UNIVERSITY
OF
JOHANNESBURG

RETHINK. REINVENT.

This Diploma is a joint offering by the Faculty of Law and Faculty of Economic and Financial Sciences

OVERVIEW

- Basic principles of international taxation
- Model tax conventions
- Relationships between tax treaties and domestic law
- Interpretation of tax treaties
- Scope of tax treaties and entitlement to treaty benefits
- Business income and permanent establishments
- Attribution of profits to permanent establishments
- Immovable property
- Employment and entertainment
- Taxation of dividends and interest
- Taxation of royalties and capital gains
- Relief of double taxation
- Nondiscrimination
- Tax avoidance
- Exchange of information
- Exchange controls

THE DIPLOMA

The programme extends over one year on a part-time basis. Lectures are presented in English. Candidates may participate in discussions in English or Afrikaans and write the examination in either of these languages.

NOTE

1. The diploma is in a class of its own. It was first offered during 2001 and since its inception has been regarded as the leading course on International Tax. In putting the syllabus together, extensive consultation took place to make it as topical as possible.

PRESCRIBED MATERIAL

- Students will be informed during each lecture.
- The prescribed textbook is Olivier and Honiball International Tax: A South African Perspective (Siberink), 2013.
- Lectures will be presented on Wednesday evenings from 18:00 to 19:30
- Examination: July examination counts 40% and the final examination in November counts 60%.

LECTURE DATES

Lectures will take place during University semesters. These semesters are: February to end May 2017. Second semester: 21 July to end October 2017.

*Lecture dates subject to final confirmation

ADMISSION

Anyone with the following qualifications will be considered for admission:

MCom (Taxation), LLB, LLM (Tax Law) or HDip (Tax Law) or any bachelor's degree plus extensive corporate taxation experience.

Only a limited number of students will be admitted and no correspondence will be entered into with unsuccessful applicants.

APPLICATION

The closing date for applications is 31 October 2016.

The completed application form and application fee must be sent to:

Faculty of Law
University of Johannesburg
PO Box 524
Auckland Park
Johannesburg, 2006

Please attach a **certified** copy of your ID document/passport and **certified** copies of your previous qualifications to your application form.

NB: Foreign applicants should contact the Faculty for relevant legislative requirements.

FEES 2016

1. Administration fees (non-refundable)

Only new applications	R200,00
ICT levy	*R430,00
Registration	*R610,00

2. Tuition fee R16 700,00

* 2017 fees to be confirmed

Foreign students pay an international levy of R1 000.

Students who fail to pay all fees will not be permitted to attend classes.

FORMAT

The programme will consist of lectures and two examinations.

PRESENTERS

Professor Michael Honiball (Werksmans). Guest lecturers may present on an ad hoc basis.

*** Dates and times are subject to final confirmation.**

ADMINISTRATIVE ENQUIRIES

Application forms and more details on the programmes are available from the Faculty of Law. Tel: 011 559 3739/3631 | Email: kayn@uj.ac.za

PROGRAMMES PRESENTED IN 2017

1. Postgraduate Diploma in Tax Law (intake every second year – next intake 2014)
2. Postgraduate Diploma in International Tax (intake every second year – next intake 2014)*
3. Postgraduate Diploma in Drafting and Interpretation of Contracts
4. Postgraduate Diploma in Corporate Law
5. Higher Certificate in Criminal Justice and Forensic Investigations
6. Postgraduate Diploma in Compliance
7. Money Laundering Control
8. Compliance Management
9. Board Governance
10. Legislative Drafting
11. Post Graduate Diploma in Labour Law
12. Diploma in Paralegal Studies

*Please contact the Faculty to confirm that this programme will be presented in 2014

www.uj.ac.za/law