

Faculty of Law

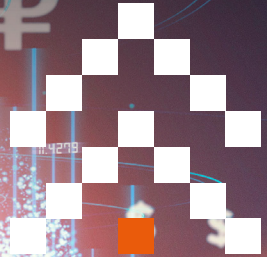
Postgraduate Diploma in International Taxation

Centre for Continuing Education Programmes



UNIVERSITY
OF
JOHANNESBURG

FACULTY OF LAW



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
- International Tax avoidance

The Diploma

The programme extends over one year on a part-time basis. Lectures are presented in English.

Note

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 Taxation. In putting the syllabus together, extensive consultation took place to make it as topical as possible.

Prescribed Material

- Students will be informed of prescribed and recommended materials.
- Students will also be referred to relevant statutory provisions, case law and articles in journals during the programme.

Delivery Mode and Lecture Dates

Lecturers will be presented in a hybrid mode - online and in-person. The details to be arranged with students directly. Lectures will take place during University semesters. These semesters are: First semester: February to end May 2024. Second semester: July to end October 2024.

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

Applications open 31 August 2023 and will close mid February 2024

Online Application

TO MAKE AN ONLINE APPLICATION (No Application Fee is payable)

- The Course Code is: **E4ITXQ**
- The Mode of Study is DB – “APK Continuing Education Programmes Part-Time”.
- For a quicker and easier application process for first-time (new) applicants use the link below:
Short Web Application
https://registration.uj.ac.za/pls/prodi41/wuj012pkg.wuj012_startup
- And the RETURNING student web link is:
https://registration.uj.ac.za/pls/prodi41/w99pkg.mi_login
- For both processes above the “token” that must be used applicants is **LAWSLP**.

For assistance regarding Applications please contact the University call centre on (+27) 11 559 4555 or at mylife@uj.ac.za

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

Fees

Please note: The fee or any part thereof is not refunded or carried over to another year in respect of students who are, for any reason, not able to complete the year of study.

Course Fees for 2023

Course Fee Postgraduate Diploma in International Taxation: R24 000.00

Non-Refundable Registration Levy and ICT Levy: R1040.00

First Minimum payments – all students: R10 000.00

TOTAL: R25 040.00

Non-Refundable International Levy for foreign and SADC Students (Residing outside South Africa): R1 000.00

TOTAL: R26 040.00

After the first minimum payment has been made, the balance of the course fees must be paid via debit order unless the course fees are being paid in full (via EFT). The course fee includes the cost of all the study materials. The 2024 Course Fees will be confirmed at the end of 2023. Generally a 5 - 10% increase in the course fee is applicable for each new academic year.

After the application has been processed and the student is admitted to the programme the student will be notified when to make the first minimum payment.

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

This breakdown of fees DOES NOT apply to students whose fees are paid by a bursary sponsor or employer.

Where the full fees are being paid by the sponsor/employer, tax invoices must be requested from the Finance Officer, Mr Isaac Moagi - imoagi@uj.ac.za or 011 559 2037.

Note: A qualification certificate will be issued at the end of the course.

Format

The programme will consist of lectures and two examinations, and one mini-dissertation.

Presenters

Dr Nelson Doctor Kekana, is a Chartered Tax Adviser specializing in Individual tax, Corporate tax, Tax dispute resolution, Vat Returns & Reviews, Estate planning, Tax opinions, International tax, and Transfer Pricing Dispute Resolutions.

Administrative Enquiries

For more details on the programmes that are available from the Law:CEP. Please contact the Course Coordinator, Ms Veronica Malesa, **Tel:** 011 559 2758 or **Email:** vmalesa@uj.ac.za.

Programmes Presented in 2023

1. Postgraduate Diploma in Tax Law (intake every second year – next intake 2025)
2. Postgraduate Diploma in International Taxation
3. Postgraduate Diploma in Drafting and Interpretation of Contracts
4. Postgraduate Diploma in Labour Law
5. Postgraduate Diploma in Legal Principles Compliance
6. Short Learning Programme in Money Laundering Control
7. Short Learning Programme in Compliance Management
8. Short Learning Programme in Board Governance
9. Short Learning Programme in Legislative Drafting
10. Short Learning Programme in Animal Law
11. Short Learning Programme in Business Rescue
12. Short Learning Programme in Insolvency Law
13. Short Learning Programme in Law and Industry 4IR
14. Paralegal Bridging Programme
15. Diploma in Paralegal Studies
16. Higher Certificate in Criminal Justice and Forensic Investigations
17. Legal Masterclass Series

*Please contact the Law:CEP to confirm that this programme will be presented in 2024

www.uj.ac.za/law