

Faculty of Law

Postgraduate Diploma in Tax Law

Centre for Continuing Education Programmes



UNIVERSITY
OF
JOHANNESBURG

FACULTY OF LAW



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**The Future
Reimagined**

OVERVIEW

Introduction

- General principles of fiscal legislation, including interpretation and the role of accounting principles.

Gross Income

- Differentiate between “accrued to” and “received by”.
- Differentiate between an amount that is income in nature vs capital in nature.

General Deductions

- General understanding of general deductions.
- Application of Section 11 (a) of the ITA.

Anti-Avoidance Provisions

- Differentiate between tax evasion and tax avoidance.
- Substance v form.
- Impermissible tax avoidance.

Selected Topics

- Tax treatment of cryptocurrencies.

International Tax

- Brief outline on international aspects of income tax.
- Exchange of information.
- Double tax agreements.

CAPITAL GAINS TAX

Financing

- Explain the basic principles relating to CGT.

Administration And Procedure

- This section looks at the way income tax is administered.
- Dispute resolution process. This section looks at the way income tax is administered.
- Dispute resolution process.

DURATION

The programme of study extends over two years on a part-time basis.

Note

1. The programme is mainly **practical in content, with a legal academic flavour**. It is considered that the programme will be of value to tax practitioners (including

revenue officials), accountants, lawyers, bankers and businessmen charged with the administration of tax.

2. The syllabus is interrupted to deal with amending legislation passed in each year and may be adjusted to deal with particular items of interest arising from time to time.

Prescribed Materials

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

Assessment

An examination is written in November.

Lecture Dates

Workshops will start from March 2025.

Admission Requirements

Persons with the following qualifications will be considered for admission:

- LLB, BProc, BCom, BCompt, and CA.

Applications

The closing date for first year applications is **mid March 2025**.

NB: Applications for year 1, starts every alternative year. Next intake for year 1 will be in 2025.

NB: Foreign applicants should contact the CEP office 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 Tax Law: R21 990.00

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

First Minimum payments – all students: R10 000.00

TOTAL: R23 030.00

Non-Refundable International Levy – SADC Students (Residing outside South Africa): R1000.00

TOTAL: SADC Students: R24 030.00

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 they will be notified when to make the necessary payments. The breakdown will be as follows:

The balance of the course fees must be paid via debit order, unless the course fees are being paid in full (via EFT).

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.

In these instances where the full fees must be paid, tax invoices must be requested from the Financial Officer, Mr Isaac Moagi - imoagi@uj.ac.za

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

Format

The programme consists of lectures which are generally held on Saturday mornings during the academic term. The lectures are followed by tutorials covering material dealt with in previous lectures. A written examination will be set for November of each year of study.

Administrative Enquiries

More details on the programmes are available from the Faculty of Law. Please contact the Course Coordinator, Ms Veronica Malesa, Tel: 011 559 2758, Email: vmalesa@uj.ac.za.

Online Application

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

- The Course Code is: **E4TAXQ**
- 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