

Faculty of Law

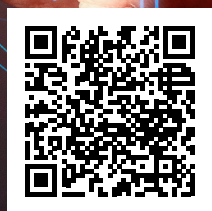
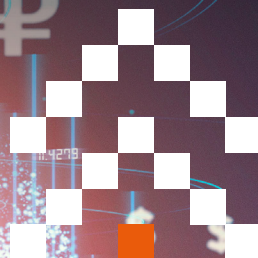
Postgraduate Diploma in International Taxation

Non-subsidised Programmes (NSP)



UNIVERSITY
OF
JOHANNESBURG

FACULTY OF LAW



**Our Future
Reimagined**

Programme Overview

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

Programme Content

- 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

Prescribed Material

- This programme is supported with online learning materials on the Moodle learning platform and includes a textbook.
- Students will also be referred to relevant statutory provisions, case law and articles in journals during the programme.

Assessments

The programme will consist of two assignments and a final examination written in October/November.

Programme Presenter(s)

Dr Nelson Doctor Kekana, is a Chartered Tax adviser specializing in individual tax, corporate tax, tax dispute resolution, VAT returns and reviews, estate planning, tax opinions, international tax, and transfer pricing dispute resolutions.

Lectures and Workshops

Lecturers will be part-time and presented online. The dates of lectures will be communicated to students after registration. Lectures will be presented from March to October 2025.

Lecture dates are subject to final confirmation.

Admission Requirements

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 to this programme.

Application Dates

Applications open **31 August 2024** and close **20 February 2025**.

Documents Required

The following documents must be submitted with the Application:

- Certified copy of ID;
- Certified copy of matric certificate. Any other school leaving certificate must be evaluated by SAQA: Tel No. 012 431 5064;
- Certified copy of tertiary qualification certificate/s;
- Certified copy of the academic transcript of your qualification/s;
- Certified copy of marriage/deed of divorce certificate (if applicable)

Foreign (SADC) students must have their school leaving certificate and tertiary qualification certificates evaluated by SAQA. This could take a couple of months so please do this timeously.

Online Applications

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**.
- Password/Pin reset: If you have previously created a password/pin, you will be prompted to login with that password/pin. You can click on the “Forgot Password/Pin” button if you cannot remember your password/pin and follow the instructions to reset your password/pin.

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

Programme Fees

Fees for 2024	% increase for 2025
R23 640.00	Generally, between 5-10%

A full upfront payment of the course fees is required upon registration. It is advised that students start making payments towards their fees by depositing money into their student account on a monthly basis upon being admitted for the programme. The course fee includes the cost of the textbook.

The UJ registration levy and ICT levy is not refundable if registration is canceled: R1 150.00

Non-refundable International Levy - SADC students: R1 000.00

Please contact your course coordinator for the final course fees.

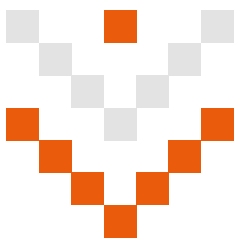
Please be aware that SADC students also pay an international levy. SADC/International students must also contact the International Office of UJ on 011 559 4399 or **Email:** international1@uj.ac.za prior to registration.

Students whose fees are paid by a bursary sponsor or employer must request for a tax invoice from the NSP financial officer, Mr Isaac Moagi - imoagi@uj.ac.za

Students who do not pay the full fees will not be permitted to register and thus will not be able to attend classes.

Administrative Enquiries

For more details on the programme please contact the course coordinator, Ms Veronica Malesa, **Tel:** 011 559 2758 or **Email:** vmalesa@uj.ac.za.



University of Johannesburg
Faculty of Law

www.uj.ac.za/law