

Faculty of Law

Postgraduate Diploma in Tax Law

Non-subsidised Programmes (NSP)



UNIVERSITY
OF
JOHANNESBURG

FACULTY OF LAW



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**Our Future
Reimagined**

PROGRAMME CONTENT

Introduction

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

Gross Income

- The meaning of the total amount in cash or otherwise.
- Differentiate between “accrued to” and “received by”.
- Differentiate between an amount that is income in nature vs capital in nature.
- The concepts source and resident based.

Exempt Income

- Partial exemptions.
- Complete exemptions.

General Deductions

- General understanding of general deductions.
- Application of section 11 (a) of the Income Tax Act No. 58 of 1962.

Anti-Avoidance Provisions

- Differentiate between tax evasion and tax avoidance.
- Substance vs form.
- Impermissible tax avoidance.
- The General Anti-avoidance rule (GAAR).

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

- Explain the basic principles relating to CGT.
- Exclusions from capital gains tax.
- Specific attribution rules.

Administration and Procedure

- Overview of the tax administration process and legislative framework.
- Tax returns and assessments.
- Information gathering.
- Dispute resolution process.
- Constitutional aspects of tax administration.

Duration

The programme runs over two years on a part-time basis.

Assessments

Year 1: Two assignments must be submitted, and the final examination is written in October/November.

Year 2: Two assignments must be submitted; a mini dissertation and the final examination is written in October/November.

Lectures and Workshops

Workshops will start from **March 2025**. The lectures consist of tutorials covering material dealt with in previous lectures. A written examination will be set for October/November of each year of study.

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 business people charged with the administration of tax.
2. The syllabus intermittently deals with amending legislation passed in each year and may be adjusted to deal with items of interest arising from time-to-time.

Admission Requirements

Persons with the following qualifications will be considered for admission: LLB, BProc, BCom, BCompt, and CA.

Application Dates

Applications open **31 August 2024** and closes **25 March 2025**.

NB: Applications for year 1, starts every alternate year. Next intake for year 1 will be in **2027**.

Documents Required

The following documents must be submitted with the application:

- Certified copy of ID;
- Certified copy of matric certificate or 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/decree 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 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
- 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.

Prescribed Materials

The Postgraduate Diploma in Tax Law is supported with online learning materials on the Moodle learning platform. Students will also be referred to relevant statutory provisions, case law and articles in journals during the programme.

Programme Fees

Fees for 2024	% increase for 2025
R23 650.00	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

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