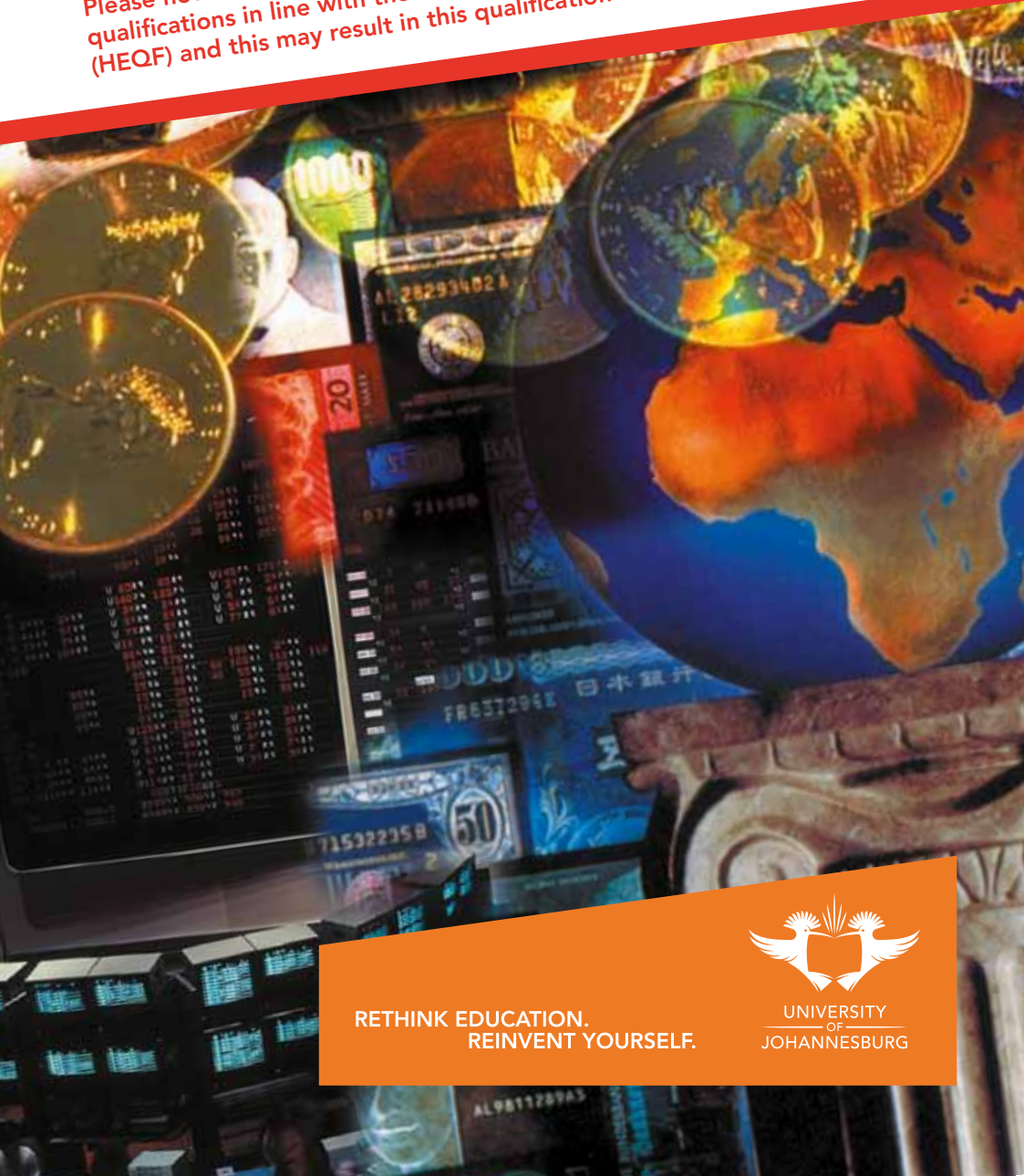


# Faculty of Law and Faculty of Economic and Financial Sciences **HIGHER DIPLOMA IN INTERNATIONAL TAX**

Please note that South African universities are in the process of bringing their qualifications in line with the new Higher Education Qualification Framework (HEQF) and this may result in this qualification being renamed.



RETHINK EDUCATION.  
REINVENT YOURSELF.



UNIVERSITY  
OF  
JOHANNESBURG

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), 2011.
- Lectures will be presented on Wednesday evenings from 17:30 to 19:00
- 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 2012. Second semester: 18 July to end October 2012.

## 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 15 November 2011.

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

**The Registrar**  
**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 2012

### 1. Administration fees (non-refundable)

Only new applications	R350,00
ICT levy	*R650,00
Registration	*R550,00

### 2. Tuition fee R13 780,00

### \* 2012 fees to be confirmed

Foreign students pay an international levy of R750\*.

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 Lynette Olivier and Professor Michael Honiball (Webber Wentzel). Guest lecturers may present on an ad hoc basis.

## ADMINISTRATIVE ENQUIRIES

Application forms and more details on the programmes are available from the Faculty of Law. Tel: 011 559 3739/3631 | Email: [excurlaw1@uj.ac.za](mailto:excurlaw1@uj.ac.za); [kayn@uj.ac.za](mailto:kayn@uj.ac.za)

## PROGRAMMES PRESENTED IN 2012

1. Higher Diploma in Tax Law (intake every second year – next intake 2012)
2. Higher Diploma in International Tax (intake every second year – next intake 2012)
3. Postgraduate Diploma in Drafting and Interpretation of Contracts
4. 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. Environmental Law and Compliance
12. Pension Law\*
13. Seminar on Entertainment Law

\*Please contact the Faculty to confirm that this programme will be presented in 2012

**[www.uj.ac.za/law](http://www.uj.ac.za/law)**