

# Masters in South African and International Tax **2018/2019**

Presented in Potchefstroom

# MCom South African and International Taxation (Research [mini-dissertation] and coursework)

This elite masters degree offers the opportunity for accountants and legal advisors to advance from being a general advisor to becoming a tax specialist.

## Objectives of the programme

The programme aims to deliver graduandi who have the ability to understand, analyse, comment and advise on the taxation consequences of even the most complex transactions by guiding students in gaining a thorough understanding of South African and international tax law and principles on an advanced level and enabling students to communicate these taxation consequences effectively.

## Course content

This programme starts in February every year and consists of three course work modules (each with an exam paper written at the end of the module) and a mini-dissertation. The coursework modules cover, the following broad topics:

- TAXM876: Basic principles of taxation, such as the taxability of income, the deductibility of expenditure, capital gains tax and value-added tax.
- TAXM877: Specialised areas in tax, in particular, the taxation of financing arrangements, tax law applicable to companies, tax laws governing restructuring activities, employment tax, estate planning and tax administration;
- TAXM878: Basic principles of international tax, including South African tax law relating to cross-border transactions, controlled foreign company legislation, the application of tax treaties and fundamental principles of transfer pricing.

The mini-dissertation (TAXM 873) must be done on a taxation topic of the student's interest and choice (the choice of topic may however in some instances be limited by expertise of study leaders available).

## Logistics

The official language medium for the course is English while both Afrikaans and English may be used to ask and answer questions, to participate in class discussions and to complete examination papers.

Contact sessions take place in Potchefstroom on Saturday mornings from 09:00 to 13:30 (please note that this is subject to change and final confirmation) and are scheduled to take place approximately once a month. As only a relatively small group of students is selected, the contact sessions are practical, interactive and every student has the opportunity to participate in the discussions to broaden his/her own perspectives on the intriguing field of taxation. Experience has shown that the contact sessions provide ideal opportunities to network with other tax professionals.

## Admission Requirements

The minimum entry requirements to be considered for selection for the programme are:

- A BCom Honours degree, LLB degree or Post Graduate Diploma on a NQF level 8 that included a final year taxation module as one of the core modules, for which a mark of at least 60% has been obtained for the taxation module(s); or
- A BCom Honours (Chartered Accountancy) degree or CTA, for which the Taxation module was passed.

Relevant experience will serve as a recommendation.

A selection process is followed to admit a limited number of students to the programme. If you participate in the MCom Taxation Masters programme at the North-West University, you are part of an elite group of students.

## Contact details

Application process enquiries can be directed at Marise du Plessis ([marise.duplessis@nwu.ac.za](mailto:marise.duplessis@nwu.ac.za)) at 018 285 2618.

Enquiries relating to study fees can be directed at [pukstudyfees@nwu.ac.za](mailto:pukstudyfees@nwu.ac.za).

For further details concerning this programme, contact Prof Pieter van der Zwan at 018 299 1378 or send an email to [pieter.vanderzwan@nwu.ac.za](mailto:pieter.vanderzwan@nwu.ac.za)

## Closing date for applications:

**30 September 2018**