

Postgraduate studies

TAX LAW AND INTERNATIONAL TAX LAW

The Law Faculty offers a number of options in postgraduate Tax Law qualifications. These include:

- A postgraduate diploma
- A Master of Law (LLM or MPhil)
- A professional Masters (LLM)

The Faculty also offers an interdisciplinary LLM (with the Faculty of Commerce) in International Tax Law, housed by the *UCT Tax Unit for Fiscal Research* (visit www.tax.uct.ac.za). The university's top tax experts and academics are involved in delivering the PGDip and LLM courses in Tax Law and International Tax Law, including:

Associate Professor Johann Hattingh | Law Faculty (johann.hattingh@uct.ac.za)

Associate Professor Tracy Gutuza | Law Faculty (tracy.gutuza@uct.ac.za) | on sabbatical March 2020

Ms Afton Titus | Law Faculty (afton.titus@uct.ac.za)

Professor Jennifer Roeleveld | Commerce Faculty (jennifer.roeleveld@uct.ac.za)

Associate Professor Craig West | Commerce Faculty (craig.west@uct.ac.za)

An old saying claims that there are only two things in life that are certain – one of which is tax. Tax affects everybody, through the processing of charges by the state on income, property, transactions, licenses, estates, capital gains and other areas. The legislative framework, rules and policies also cover duties on imports and other levies imposed by the government to generate income for the state.

Tax Law

While taxes may be certain, tax law is characterised by frequent changes. The objective of the Tax Law LLM is to nurture tax lawyers and to provide non-lawyers with insights into tax law and the rights of taxpayers with regard to tax liability.

For PGDip or Masters tax law graduates, a starting point might be a large law firms which include tax specialisation. Bigger firms are regarded as good starting points for recent graduates to find their feet in the practice of tax law, before they move into smaller niche firms, or to in-house advisory positions or to accounting firms.

Tax Law and International Tax Law postgraduate studies at UCT seek to:

1. Train commercial lawyers to achieve tax efficiency when drafting agreements, negotiating contracts and advising their clients, and to foster a similar awareness of tax issues in other professionals.
2. Share a particular way of thinking about tax issues and problems
3. Develop in students a principled foundation and grasp of tax law issues, so they can master the inevitable changes that characterise this branch of the law

These are skills required of all tax professionals, whether academic or in practice.

The Tax Law LLM/ MPhil includes two compulsory courses and a minor dissertation (max. 25 000 words), the topic of which would be approved by the programme convenor.

The Professional Masters stream also requires students to complete two compulsory courses and an independent research component, which could be one single project or a few smaller course-related projects.

The Postgraduate Diploma comprises two courses and practical tax tasks, which may include a moot court case.

Recognising that we operate in a shifting legislative context, where the law is frequently reinterpreted by the courts, the Tax Law course makes extensive use of court rulings in areas likely to remain fundamental to our system of taxation.

International Tax Law

The International Tax Masters comprises a two-year programme, run by the *UCT Tax Unit for Fiscal Research*, in co-operation with the International Bureau of Fiscal Documentation (IBFD) – the international source for cross-border tax expertise.

In the first year, LLM students do coursework, while the second year is focused on research. Over the course of the two years, students have unrestricted access to the IBFD on-line research platform and all UCT libraries.

Lawyers who stick with tax law enjoy the intellectual challenge of learning a very complex area of the law and providing expert advice that can help clients structure transactions or investments in a tax-efficient way or avoid costly mistakes ... an experienced tax lawyer who can steer clients away from these traps is of great value.

From: <https://abovethelaw.com/2017/07/10-things-to-know-about-tax-practice/?rf=1>

Fees

UCT Law's fee structure for PGDip, LLM and PhD registration can be found in the fees handbook at www.students.uct.ac.za/students/fees-funding/fees/handbook

Scholarships

The Faculty holds a number of postgraduate opportunities, primarily for fee support. These are listed on our website at www.law.uct.ac.za with relevant closing dates for applications. Please contact the Faculty Office on 021 650 3086 if you need more information.

Internationally recognised research

The faculty's research is recognised for its direct relevance to the national and international needs of the legal profession, as shown by the considerable funding of research programmes and projects.

Apart from the active research members in each department, there are 10 research units based in the departments, each pursuing specialised areas of research and practice. These include the innovative UCT Law Clinic and UCT Refugee Rights Unit, who continue to do ground-breaking work in their areas.

In addition to the two Clinics, the Faculty's eight research units include the Centre for Comparative Law in Africa (CCLA); the Centre of Criminology; the Democratic Governance & Rights Unit (DGRU); the Institute of Development & Labour Law (IDLL); the Intellectual Property Unit; the Centre for Law & Society (CLS); the Institute of Marine & Environmental Law (IMEL); and the Land and Accountability Research Centre (LARC).



“When students come to this university from anywhere in the country, whether its Mitchells Plain, Winterveld, Gugulethu or anywhere else, they have to feel that this is a place that’s welcoming to them – a place where they can become who they want to become.”

Professor Mamokgethi Phakeng
UCT Vice-Chancellor

How do I apply?

Apply online at www.students.uct.ac.za/studens/applications/apply/forms before 31 October for admission the following year.

Am I eligible to apply?

Entrance requirements and course information are in the Faculty Handbook at www.law.uct.ac.za or at www.sals.uct.ac.za/sals/applying/forms

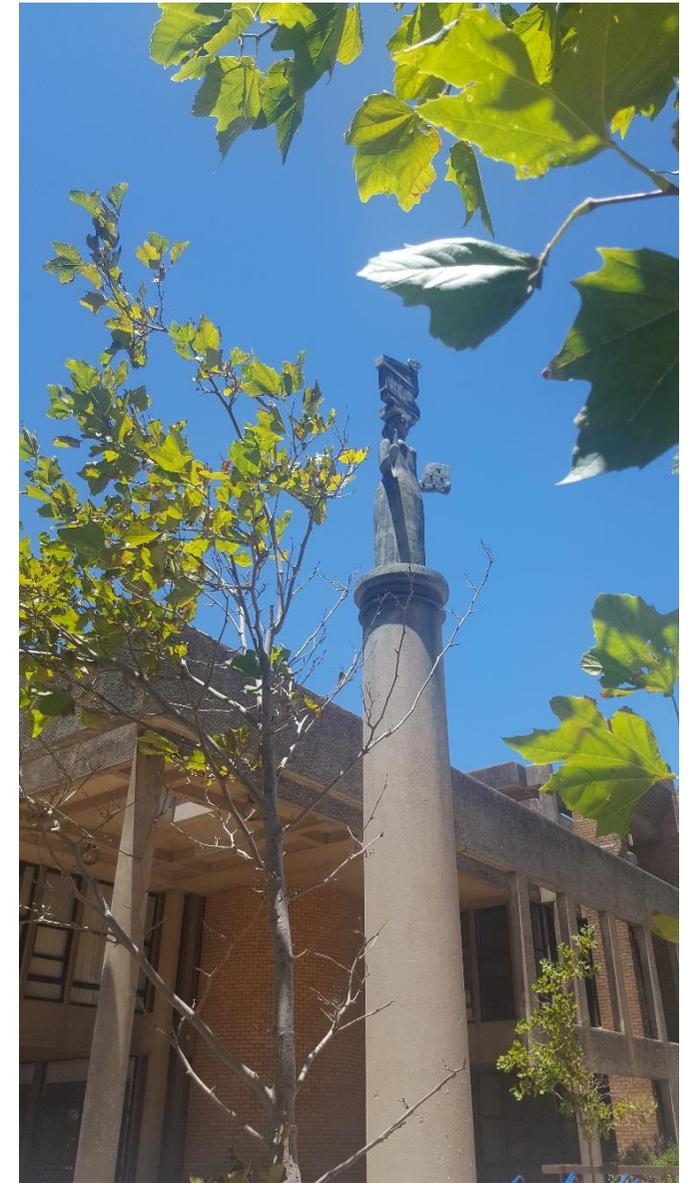
The Faculty has a number of exchange opportunities for postgraduates – find out more at www.law.uct.ac.za

For more information, go to <http://www.law.uct.ac.za/law/postgradstud/info>

Law Faculty Alumni

Our past graduates – our Law Alumni – are active supporters of the work of the academics, researchers and students in the Faculty. Our alumni give not only time and energy to our work, but are also very generous with funding support. Each LLB class that graduates together forms part of our growing cohort of Law Alumni.

Keep in touch with us on <https://uctalumnicomnect.com/> or email gaby.ritchie@uct.ac.za



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