

APPLICATION DETAILS

Online applications

<https://www.mandela.ac.za/>

Closing date for applications: **30 November 2021**

Please ensure when submitting your online application that the following are included:

Your application form must be accompanied by:

- i. a certified copy of your matriculation/school leaving certificate,
- ii. certified copies of your diploma/degree certificates plus academic record(s) and certificate(s) of conduct,
- iii. a certified copy of your ID,
- iv. a certified copy of the identity document of your parent/legal guardian/surety,
- v. postgraduate (U24) application form.

Ensure to email adele.visser@mandela.ac.za once you have completed and submitted your application.

Successful applicants will be notified via email and advised of registration details.

The offering of the programme is dependant upon sufficient successful applications.

If you have any queries regarding admission, please contact Admissions Officer.

Admissions officers

Ms Hombakazi Mzingelwa
email: Hombakazi.Mzingelwa@mandela.ac.za
Contact no.: (041) 504 3619

Secretary Ms Adele Visser
e-mail: adele.visser@mandela.ac.za

PROGRAMME LEADERS

Alex Brettenny

BCom (Hons) (Taxation) (UCT) M Acc (Taxation) (Natal), CA (SA)

Emeritus Professor, Department of Accounting Sciences, School of Accounting, Nelson Mandela University. Alex has many years teaching experience in the field of taxation and tax planning at both under-graduate and post-graduate level. Alex is the author of *A Student's Guide to the Value-Added Tax Act*, *A Student's Guide to Capital Gains Tax* and co-author of *A Student's Guide to Advanced Tax*, which are prescribed or recommended at many universities in South Africa.

Amanda Singleton

MCom (*cum laude*) (Taxation) (UPE), CA (SA).

Professor and Head of the Department of Accounting Sciences, School of Accounting, Nelson Mandela University.

Amanda has many years teaching experience in the field of taxation and estate planning at both under-graduate and post-graduate level. Amanda is co-author of *A Student's Guide to Advanced Tax*.

Guest Lecturers

While most of the meetings will be chaired by the programme leaders, there may be contributions by other academics from the School of Accounting and visiting experts.

Change the World

NELSON MANDELA
UNIVERSITY

MASTERS DEGREE IN TAXATION (MCOM/LLM)

2022 / 2023

***Offered on a block
release basis***

**PORT ELIZABETH
(South Campus)**



mandela.ac.za

**School of Accounting &
Faculty of Law**

PROGRAMME

Applications are invited for admission to the specialist coursework masters degree in taxation commencing in February 2022.

The two-year part-time programme is offered on a block release basis. This facilitates participation by candidates who do not reside in Port Elizabeth.

Because of the inter-disciplinary nature of taxation the masters degree is offered jointly by the School of Accounting and the Faculty of Law. Candidates will therefore receive tuition in the two disciplines essential to the professional practice of taxation.

The aim of this masters degree is to develop in candidates the skills necessary for tax consultancy within the legal and accounting professions and / or senior tax positions in business or with SARS.

CONTACT MEETINGS

Meetings for the first year are as follows:

- An introductory meeting and registration at designated centres. These centres will be determined based on the applications received.
- One compulsory block session each semester at the Nelson Mandela University (south campus) in Port Elizabeth campus covering a Thursday, Friday and Saturday.
- One other compulsory meeting each semester at each of the designated centres above.
- Dates for the contact meetings will be advised.

SELF STUDY

In preparation for the contact sessions candidates will be provided with a detailed reading programme. From past experience, it is estimated that students would need to devote approximately 20 hours each week to this preparation.

Contact with programme leaders will be available by means of e-mail.

COURSES

TAXATION 5A (First Year) – RTIV510/ JTV501

- Interpretation of fiscal legislation
- The following aspects of normal income tax
 - gross income
 - general deductions
 - special deductions and capital allowances
 - trading stock
 - assessed losses
 - tax avoidance
 - capital gains tax

TAXATION 5B (Second Year) – RTIV520/ JTV502

- Value-added tax
- Donations tax, estate duty, trusts and estate planning
- International transactions
- Non-residents, withholding taxes and transfer pricing
- Tax administration
- Current developments

TREATISE (Second Year) – RTIV530/ JTV500

- Research methodology
- Completion of a treatise on an approved topic in the field of taxation, or a related field.

ASSESSMENT

Examinations will be held at the end of each module. In addition, candidates must prepare a treatise during their second year of study.

ADMISSION CRITERIA

Unless the Senate decides otherwise, applicants shall be considered for admission to the programme if they

- have obtained a BCom (Hons)(Accounting) degree or equivalent thereof, or
- have obtained a mark of at least 60% for the LLB degree (which includes an appropriate taxation course) or
- have, in the opinion of the Senate, attained through practical experience or otherwise, a level of competence which is adequate for the purpose of postgraduate studies in taxation.

Applicants may be required to write an entrance examination depending on their academic background in taxation.