

There is a well known saying that “nothing is certain but death and taxes”. Recently somebody adjusted this saying to “nothing is certain but death, taxes and change.” Change was also true for the previous School of Financial Sciences and these changes resulted on 1 January 2002 in the establishment of the first independent Department of Taxation at a South African university. Before 2002 taxation was merely a sub discipline of accounting, basically just a teaching module that falls under the accounting umbrella. The Department of Taxation was established with the objective of developing the discipline of taxation, of contributing to different professional programmes and focusing on research. With all this in mind the Department of Taxation was born.

As the Department of Taxation was getting out of the starting blocks, the first decade of the Department was focused on answering “What?” questions. In reaching the objective of the development of the discipline of taxation, the first “What?” question focused on the programmes that a department of taxation should offer. The period from 2002 to 2011 has then been characterised particularly by the development of new taxation programmes. An honours degree in taxation aiming at enabling students to apply their tax knowledge in practice was launched in 2007. In 2009 the first in the country BCom (with option in taxation) had its first intake of students. These interdisciplinary degrees are very strongly anchored in the legal, economics and financial disciplines and serve as crucial steps in the journey to becoming tax professionals. To supplement the already successful Masters degree in taxation, a PhD in taxation was developed towards the end of 2010. After re-evaluating the BCom (with option in taxation) degree, the Department drove an initiative to have a generic undergraduate degree for our non CA(SA) financial students. This generic degree has been fully developed, but awaits final Senate approval during May 2012.

As a new department with only teaching staff that teaches on professional programmes, the second question - “What could we do to make a contribution to professional programmes?” - came naturally as staff members were used to it. The focus in the first decade was therefore to increase the contribution to the development of the professional programmes. Staff was encouraged to get involved in the professional bodies.

The final question focused on “What we could do to empower our teaching staff to do research?” The Department acknowledged that it require two drivers in stimulating the research in the Department. The one is the enhancement of the qualifications of the staff in the Department. The other is the encouragement of local and international conferences to build research confidence, experience and networking. The Department started off with very little funds and it actually did not have the funds required to finance conference attendance, etc. Thus, while staff were required to enhance their own personal qualifications, the Department also had to develop short courses to assist in financing its conference activities.

Although the Department attempted to answer the “What?” questions in the first decade, it acknowledges that the answering of these questions would be a continuous process. In the second decade of the Department (2012 to 2021), the department would like to focus on answering the “How?” questions. The first “How?” question being “How can we ensure the quality of the programmes offered?”. Secondly “How could we ensure the quality of the contribution to professional programmes?”. And with the third question being “How could our staff contribute as researchers on the local and international platforms?”

Although the Department of Taxation is still relatively young, it has firmly established itself in the tax environment in South Africa. Well known and respected by both the business and academic community, the Department is recognised amongst the leaders in its field. Whilst looking back at the first decade of the Department's existence one has to agree with Winston Churchill that:

"This is not the end. It is not even the beginning of the end. But it is, perhaps, the end of the beginning".

Going back to the beginning... in Afrikaans there is a tree called the "*Kannie-dood*", this tree is known for its persistency and quality of growing (throughout any circumstances) over long periods of time; without fading away. In the department of Taxation also exist such 'trees' that stood tall from the beginning of it all to the present. Their roots are deep. The contribution made by these people anchor the rest of the department and a big show of gratitude and admiration goes out to them. They are:

Prof. Madeleine Stiglingh

Ms. Karen Stark

Prof Ruanda Oberholzer (Extraordinary professor)

Although this may seem like a lifetime to the reader, this is what Ms. Karen Stark has to say about her decade in the department after being asked the following questions:

1. What does it mean to her to be part of the department for 10 years?
2. Why the department of tax?

"It is for sure a big privilege to be part of the department of taxation. I feel part of a family that cares for each other and who encourage each other to focus on our strengths to form a winning team! I respect the way Prof Stiglingh leads our department and I learn a lot from her, for she is very wise and has Godly insight. The department is a stepping-stone to fully live for what I believe in. I want to live to make a difference and to be challenged every day. I can honestly say that I enjoy doing this work".

Photo: Ms Karen Stark

We still acknowledge this is not the end, but we would like to celebrate our achievements along the way

During 2013...

- A new Tax Professional Qualification has been introduced by the South African Institute of Tax Practitioners (SAIT). Tax professionals have to be trained specifically to meet the demands of the different role players in the discipline: future employers, the SAIT, SARS and clients amongst others. The Department of Taxation embarked on a journey to critically evaluate the undergraduate and postgraduate curricula that we offer in order to align our curricula with the changes in the tax landscape. The implementation of the new curriculum has been successful so far, and we are looking forward to what is still in store for us!

- Prof Sharon Smulders left the department to embark on a new career at SAIT where she is going to be responsible for technical and tax research and Elze Dippenaar leaves the University of Pretoria to continue with her career in the Western Cape.
- Lizette Lategan joined the Department of Taxation as Departmental Administrator from January 2013.
- A certificate ceremony was held on 17 January 2013 at the Innovation Hub for the successful candidates of the Certificate and Advanced Certificate in Taxation courses. These year courses were presented by the Department of Taxation through CE@UP during 2012. Classes were presented on campus and also via distance learning. Twenty-nine candidates successfully completed the Advanced Certificate under the leadership of Karen Stark and 32 candidates the Certificate in Taxation under the leadership of Tanya Hill.
- Prof Erich Kirchler from the University of Vienna visited the Department of Taxation on the 26th of February 2013.
- On 19 March 2013 another very successful South African Tax Educators Association (SATEA) workshop was held focusing on improving research in the field of taxation. Academia from Unisa, UJ, US, NWU, UOFS, Rhodes University and UP attended the workshop.
- Pieter Krogh's retirement from the university after 28 years of service was held on 5 June 2013 together with a team-building event of the department.
- The SAAA Biennial Conference was offered at the Lord Charles Hotel, Somerset West, Western Cape from 26 to 28 June 2013. Prof Elmar Venter, Theresa and Marius van Oordt, Ingrid Fischer, Juanita Venter and Kuda Muli attended and represented the Department of Taxation at the conference.
- Johan Small, a master's degree student in taxation, represented South Africa at the international leg of the Ernst & Young, Young Tax Professional of the Year competition in Copenhagen, Denmark and was placed second overall among delegates from 28 countries.
- Gerhard Nienaber receive the PhD Taxation degree on 5 September 2013.
- Sharon Smulders, PhD graduate from the Department of Taxation is the winner of the Doctoral category of the Norton Rose Tax Thesis competition for 2013.
- Eleven delegates of the Department of Taxation attended the South African Tax Educators Association (SATEA) Tax Stories Conference hosted by the University of Kwa-Zulu Natal and organised by the Department of Taxation on the 17th of September 2013. This workshop was all about Educating South African Tax Educators in a positive environment. Eleven very interesting Tax Stories (cases) were presented by fellow educators and attendees were granted the opportunity to ask questions and provide feedback on the research presented. Attendees described the Workshop as a positive contribution to tax research in South Africa and were grateful to the two sponsors, the South African Institute of Tax Practitioners and LexisNexis, who made it possible.
- Ms Anculien Buitenweg who was an academic clerk in the Department of Taxation in 2010, joined the department as a senior lecturer since 1 October.

During 2012...

- A certificate ceremony was held on 25 January 2012 at the Innovation Hub for the successful candidates of the Certificate and Advanced Certificate in Taxation courses. These year courses were presented by the Department of Taxation through CE@UP during 2011. Classes were presented on campus and also via distance learning. Twenty-one candidates successfully completed the Advanced Certificate and 38 candidates the Certificate in Taxation.
- A grant within the Competitive Support for Unrated Researchers Programme of the National Research Foundation was awarded to Ms Sharon Smulders for the period 2012 to 2014
- Liza Coetzee, a senior lecturer in the Department of Taxation, has been identified by Marquis Who's Who Publications to appear in the 2013 Who's Who in the World which is regarded worldwide as the foremost chronicler of human achievement.
- Prof Elmar Venter previously a staff member of Department of Accounting at the University of Pretoria, joined Department of Taxation since 1 March 2012.
- Ronel de Kock of Department of Auditing joined the Department of Taxation from 1 April 2012.
- Staff from the Department of Taxation visited various Afrikaans high schools end of May to motivate scholars doing accounting at school and to raise awareness for the various degrees in financial sciences offered at UP in Afrikaans.
- The Department of Taxation was a true ambassador for the University of Pretoria in the leadership role it played in the launch of a national taxation academics platform. In celebrating its 10th year of existence, the Department of Taxation facilitated and hosted the launch of the South African Tax Educators Association (SATEA) at the University of Pretoria on 18 and 19 June 2012.
- Theuns Steyn is the first student to obtain a PhD degree in the Department of Taxation. In future all students making a contribution to the tax discipline of a doctoral level will enrol for the PhD in Taxation. Previously students enrolled for a D.Com degree. This change illustrates the shift that the Department envisage regarding our research contribution. It recognize tax law as an integrated component of the business and legal environments. In future, the Department will influence the tax landscape in a wider area than only the commercial aspects.
- Sharon Smulders presented her PhD paper "Tax compliance costs for the small business sector in South Africa – establishing a baseline", for which she received the Best Taxation Paper award. The paper was co-authored by Prof Stiglingh (UP), Prof Franzsen (UP) and Dr Fletcher (Unisa).
- Pieter Krogh completed his studies towards the LLM degree that was awarded in September 2012.
- The International Association of Accounting Educators and Researchers (IAAER) in agreement with Deloitte have selected five "Deloitte Scholars" from Eastern Europe, Oceania, South America and South Africa. Professor Elmar Venter was selected as one of the five privileged "Deloitte Scholars" for this programme.
- Both Sharon Smulders and Theuns Steyn were promoted to associate professors after the successful completion of their PhD's.
- Theuns Steyn from was announced the winner of the Doctoral category of the Norton Rose Tax Thesis competition for 2012. This competition replaced the Deneys Reitz competition and acknowledge the best PhD study on a national level

During 2011 ...

- On 17 January 2011 the Department of Taxation kicked off with the Taxation School for some of the employees from the tax department of KPMG (one of the big four auditing and consulting firms in the world). The employees from KPMG complete a Certificate in Advanced Tax Practice. The lecturers in the Department of Taxation provide training for 8 hours a day for the 50 day intensive training course. The course runs from 17 January 2011 until 28 March 2011. The purpose of this training course is to provide the delegates with fundamental theoretical and practical knowledge of taxation in order to assist them in their duties when they go back to KPMG after being with us for nearly three months.
- The ceremony where the certificates were handed over to the SARS candidates who successfully completed the Advanced Certificate in Tax Practice (2010/2011) was held on 4 March at the Brooklyn office of SARS. Congratulations to all the SARS employees who obtained the certificate.
- A Phd in tax is developed with the first intake in this year.
- A decade of existence is celebrated.
- Piet Nel and Karen Stark conducted a Trust Seminar countrywide during the month of June. The tax liability of the parties to a trust is often misunderstood and some of the basic principles are not correctly or efficiently applied. The purpose of the seminar was to explain with the aid of practical examples the tax consequences of transferring assets into the trust, the income earned on assets held within the trust, and distributing the assets to the beneficiaries.
- An interview with Piet Nel on the effect of the Budget on SME's was aired on Summit TV – DSTV 412 on the 30th of March.
- Sharon Smulders presented several workshops countrywide to provide an awareness of the skills and techniques of writing a taxation of the skills and techniques of writing a taxation opinion successfully. The course also examined the practical aspects of research by ensuring that the participants are familiar with the use of difference legal and tax data bases.
- Prof Madeleine Stiglingh is the winner of the SAIT best taxation paper award at the SAAA & IAAER International Biennial Conference held in George during June.



Prof Stiglingh receiving the Deney's Reitz prize for best Doctoral Thesis

During 2010 ...

- Prof Ruanda Oberholzer is appointed as the second extraordinary professor in the Department.
- First educational Facebook group is created by Theresa Hills for BEL 220.
- Virtual tax meetings by Mr Piet Nel and Adv Redge Swardt opens its doors.
- Prof Stiglingh is the Department of Taxation's second student that completed a D.Com in Taxation and for her contribution to the tax discipline wins the Deneys Reitz prize for best Doctoral Thesis in the country. She was also a NRF grant holder for the duration of her PhD studies.
- Ms Theresa Hills who was an academic clerk in the Department of Taxation in 2007, joined the department as a lecturer since 1 April. After two years in the service of Deloitte and Touché, she decided to reunite with us.
- A new student society for students in the BCom Option in Taxation programme was launched. The primary aim of **Tax@Tuks** which is resided in Commercii currently, is to promote the BCom option in Taxation degree at the University of Pretoria. Come in and join the thrill and excitement of being a Tax student!
- On the 12th of May 2010, staff members of the Department of Taxation, TAX@TUKS and House CA visited Phateng School in Mamelodi on a marketing and social responsibility campaign, educating approximately forty five Grade Twelve learners on tax related issues. The two student societies which act as liaison between students and the various auditing firms experienced the effort as very rewarding and satisfactory.

During 2009 ...

- Bcom degree with specialisation in tax has its first intake of students - a first in South Africa.
- A Masters student of the Department of Taxation, JAC Basson was one of the two winners of the DENEYS REITZ 2009 tax thesis competition. The competition aims to promote research in the subject of taxation, grow the data base of tax knowledge, contribute to the debate and development of tax policy and to highlight the role of tax in the economy.

During 2008 ...

- A masters student wins the Denneys Reitz prize. This is a national competition and the prize is for the best Masters dissertation in 2008 in South Africa.
- The Senate has approved a degree with an option in Taxation which will be run from 2009 onwards.
- Prof EM Stack, an extraordinary Professor of the Department of Taxation and connected to Rhodes University, Grahamstown, received the *Southern African Accounting Association, Accounting Educator Award* at the recent SAAA conference.
- Liza Coetzee and Karen Stark presented a talk on Wednesday 12 June at *Maranatha Bana*, a school for disabled children in Centurion. The aim of the talk was to inform parents of special need children which costs in respect of their child's disability or condition can be claimed for income tax purposes.
- We are very proud of Prof Ruanda Oberholzer, whose name appears in this year's edition of *Who's Who in the World*. This publication presents the biographical information of important and noteworthy individuals who have made significant contributions to their field.

During 2007 ...

- Prof Ruanda Oberholzer is the Department of Taxation's first doctoral graduate and also received a NRF bursary for her study. Ruanda Oberholzer successfully completed her D Com (Accounting Sciences with specialization in Taxation). The topic of her dissertation was *Perceptions of Taxation: A Comparative Study of different populations in South Africa*.
- Mnr Piet Nel featured in the media a lot. He was interviewed on television's *Real Business* program. The program focuses on the issues, dilemmas and topics affecting smaller businesses. A summary of this interview was also published in the *Sunday Independent*. Mnr Nel was also quoted on the front page of *Beeld* in an article titled *Makliker Tax Manier*. He was also interviewed on *Radio Rippel* about the deductibility of security expenses by the public in their tax returns.
- The honours degree to apply tax knowledge in practice is launched.
- Sharon Smulders, a senior lecturer in the Department of Taxation assisted the World Bank to conduct research for SARS and National Treasury into the tax compliance burden for small businesses in South Africa. She presented the preliminary results of the survey to SARS and National Treasury in January 2007. She assisted in preparing the final report that was released in August 2007. She and Ms Jacqueline Coolidge from the World Bank were invited by SARS and National Treasury to present the results at the International Tax Symposium held in Pretoria during March 2008. Sharon Smulders was also invited to present these findings at the Roland Brown Institute's Business Conference on SMME development and at the first National Tax Conference of the South African Institute of Tax Practitioners. Ms Smulders was also quoted in various local newspapers regarding the report.
- The major findings of the World Bank Tax Practitioner Report that was written with the assistance of Ms Sharon Smulders was published in the Business Day of 26 September 2007: *Small businesses buckle under costs of filing tax returns - survey*.

During 2006 ...

- Then Mrs, now Phd Sharon Smulders did a tax practitioners survey under the supervision of the World Bank Group at request of the National Treasury and the South African Revenue Services (SARS).
- Staff member's acts as examiners for the final South African Institute for Chartered Accountants (SAICA) paper for the first time.

During 2005 ...

- The first extraordinary professor, Prof Lila Stack from Rhodes is appointed.
- On 24 June 2005, the results of the March 2005 qualifying examination for Chartered Accountants (CA(SA)'s) were announced. Apart from the brilliant results of the Tukkies students, the Department of Taxation are very proud to announce that their students obtained the highest marks in the country for the taxation questions in these papers.
- Prof Stiglingh receives a reward for a paper she co-authored with Prof Elmar Venter at the SAAA Central Gauteng Regional Conference held at Wits. The title of the paper was: *The timing of the recognition of income tax consequences of dividends in accordance International Financial Reporting Standards*.

During 2004 ...

- Prof Ruanda Oberholzer, from the Department of Taxation, accepted an invitation from the J.Mack Robinson College of Business at Georgia State University in Atlanta to add some South African flavour to their MBA programme. Her secondment to this world class business school lasted from 7 June – 3 September 2004 and it is no co-incidence that there were 3 hurricanes that reached landfall in the US during this period.
- Prof Oberholzer is also the African Representative on the Tax Justice Network.
- Advocate Redge de Swardt is the first person with a legal qualification appointed in the Department of Taxation.
- Adv Redge de Swardt co-authored a book titled *E-commerce in Practise*.

During 2003 ...

- December, Prof Stiglingh is appointed to be head of the department.
- Prof Ruanda Oberholzer receives the best paper award at the South African Accounting Association (SAAA) Central Gauteng Regional Conference, held in Kroonstad. The title of the paper was: *Implications of the new tax legislation on foreign exchange transactions*.

During 2002 ...

- The beginning of the Department
- Prof Carolina Koornhof is acting as the head of the department.

Tax ... relax ...

All work and no play makes “Jan tax” a dull boy... therefore the Department of Taxation focuses on being balanced. To keep it's flair and to stay as up to date and fresh as it is, the personnel are fit, creative and involved.

The students sometimes interpret the extraordinary commitment of the Department's staff incorrectly and this could lead to funny fables. On a program broadcasted on Jacaranda 94.2, one of the staff members was once asked on a date by one of the students. Although the staff member felt honoured by this public display of affection, he immediately declined the invitation as fit between student and educator. Subsequently the staff member decided to avoid such kind of risks in the future by finding a wife and getting married.

The Department of taxation supports other departments and their activities. They took part in the zoo project launched by the Department of tourism. They made owls from recycled materials that are still standing proudly in the administrative office of the department. The owls are not boasting with their broad chests, they are just proud as any bird would be who received first prize.

The Department also has a lot of athletes competing in various sporting events including the Two Oceans and Skukuza Castle Half Marathon. The energy from the staff is in such a way reflected to the outside!

In the Tax department, teamwork is of the utmost importance. To strengthen the team, we create time together for building relationships. Organising these occasions is the responsibility of the Social Committee. Various events take place every year to build and strengthen relationships between colleagues. The social events are as follows:

- Celebrations: In the Department, we celebrate personal occasions (birthdays, weddings, baby showers, retirements, welcoming of new employees. etc.) as well as academic achievements (graduation ceremonies, publishing articles, winning award, etc.). These continuous events are a good place to catch-up and to ensure we stay in touch, irrespective of how busy our days may be. The Department therefore places high value on creating an exciting, enjoyable and most importantly positive atmosphere in the office at all times.

Team building: At least one day of team building is included in the social calendar every year. Activities such as paint ball, canopy tours, human foosball and even weekends away, are organised. To trust each other in various situations and learn to function as a team, are some of the positive outflows from these events. These occasions are always a lot of fun, and not easily missed!

- Spring day: This occurrence takes place once a year and is organised by the University. The day commences with various competitions such as golf, a fun walk/run and a volley-ball competition. The Tax Department has been very strong contenders in these competitions in the past few years. From the list of our academic achievements it should be clear that we are a competitive bunch, and we love to channel some of that competitive energy on the volley-ball field! The day usually concludes with a braai or Potjiekos competition. This is a day to spend some time together with our families and colleagues at the University sports grounds.
- Year-end function: After a productive and exhausting year, an evening is spent to reflect on the year gone by. We dwell on the achievements and special moments of the past year but also glimpse into the coming year. This event is the highlight of the annual social calendar. We attempt to make the evening memorable for team members and spouses.

The team members of the Tax department are not just colleagues, but also friends. We enjoy spending time together and we create such opportunities. Our strong relationships make us a very successful team indeed.