

Universiteit van Pretoria Jaarboek 2018

LLM Belastingreg (Gedoseer) (04252015)

Minimum duur van studie	2 jaar
Totale krediete	200
Kontak	Adv C Louw u02415895@up.ac.za +27 (0)124203111

Programinligting

Hierdie inligting is slegs in Engels beskikbaar.

Closing date for applications: SA applicants – 30 November

This LLM is presented annually. A maximum of 8 candidates can be accommodated. It is a specific requirement that the applicant must have completed a module in taxation during the undergraduate studies and the candidate must have experience in the tax environment. The successful completion of the professional examinations to practice as an attorney or an advocate will be recommendations to be accepted on this LLM. If more than 8 candidates qualify to be admitted, the general selection guidelines will apply and an entry test to serve as a special selection criteria may be required to identify the successful candidates.

The curriculum will generally consist of:

- Four modules where one of the modules a prerequisite is for the rest of the other modules.
- A module in research methodology (RHP 801) counting 5 credits (this module must be completed during the first year of registration).
- A research proposal (RHP 803) counting 5 credits. The student must submit the research proposal (RHP 803) to the supervisor not later than the end of the first semester of the second year of registration for the LLM degree, prior to commencing with the writing of the mini-dissertation. This period may be extended with the approval of the head of department.
- Mini-dissertation. This mini-dissertation must deal with the subject content of one of the modules or a combination of the modules registered for by the student for his/her LLM degree. Any request for an extension of the period for submission of the mini-dissertation may only be granted by the Postgraduate Committee on recommendation of the head of department.

Also refer to the Postgraduate Brochure for the complete study programme as well as the [Postgraduate administrative processes after registration](#).

Toelatingsvereistes

In addition to an LLB, BProc or equivalent qualification from a foreign university that allows the applicant entrance to the formal legal profession, the following requirements are set for admission of a prospective student to the LLM Coursework programme:

A minimum average mark of 65% with respect to the prescribed final-year modules of the undergraduate programme is required for admission to an LLM coursework programme.

Where an average of below 65% is achieved, the student may be admitted on recommendation of the relevant

head of department after consultation with the programme coordinator and consideration of other merits (eg relevant professional experience; the applicant's performance in undergraduate modules related to the particular LLM; the candidate's performance in independent research essays or similar components) and/or an admission examination.

Linguistic competence, primarily in English; foreign applicants who did not complete undergraduate studies through the medium of English must show proof of competence in English at a minimum average level of 6 out of 10 for IELTS or a minimum total score of 83 in TOEFL calculated as follows: reading 21, listening 17, speaking 23 and writing 22. In any other instance where there is doubt as to the English linguistic competence of an applicant, the Dean may require the same proof as prescribed for foreign applicants.

Foreign qualifications are subject to SAQA evaluation. (Some LLM coursework programmes or modules as indicated in the yearbook may only be available to students who hold a relevant South African legal qualification.)

Even though a student may comply with the above requirements, the Dean may, on the recommendation of the head of department presenting a specific degree or module, refuse to accept a prospective student for any LLM programme if such a student's performance in the chosen modules or field of study during undergraduate study was not satisfactory. Alternatively, the Dean could set additional requirements with a view to admission.

An admission examination may also be required in respect of a particular programme or module.

Ander programspesifieke inligting

- The mini-dissertation must comprise 15 000 – 20 000 words – including footnotes but excluding the list of contents and the bibliography.
- The examination copies of the mini-dissertation to send out to the external examiners must be submitted to Student Administration not later than the end of October for the Autumn Graduation Ceremony, end of April for the Spring Graduation Ceremony. A final electronic version must be submitted to Student Administration on or before 15 February for the Autumn Graduation Ceremony, 15 July for the Spring Graduation Ceremony after the evaluation of the examination copies of the mini-dissertation to comply with degree requirements.

Eksamens en slaagvereistes

In the event of having failed all modules during a particular year of study, a student will only be allowed to continue with his/her studies with the consent of the Postgraduate Committee.

Although no supplementary examination will be granted with regard to LLM and MPhil modules, the General Regulations and rules apply with regard to special and ancillary examinations.

Navorsing

The relevant head of department must recommend a supervisor and title for a mini-dissertation and these must be approved by the Postgraduate Committee. The mini-dissertation must be assessed and finalised as set out in the Faculty Board-approved LLM/MPhil Policy Document of the Faculty.

Mini-dissertations, where required, must be submitted in the format determined by the supervisor and approved by the Postgraduate Committee. The supervisor may likewise, subject to the approval of the Postgraduate Committee, also determine the research topic and the scope of the proposed research. (Refer to the [Faculty of Law regulations regarding mini-dissertations](#) and also [Postgraduate administrative processes brochure for the](#)



Faculty)

Slaag met lof

For the degree to be awarded with distinction a student must obtain an average of at least 75% for all the coursework modules, as well as a minimum of 75% for the mini-dissertation. The modules must have been written for the first time.

Algemene inligting

Period of registration

The duration of the programme will in general be four semesters (2 years) but may be completed within two semesters (1 year) where possible, subject to fulfilment of all the requirements for the degree and payment of the full amount prescribed for the LLM degree. Programmes may also be structured to allow for one year of study only. The one- or two-year period may only be extended by the Postgraduate Committee on recommendation of the Head of Department based on good reason shown and if it is clear that the student will be able to complete the programme in a further year of study.



Kurrikulum: Jaar 1

Minimum krediete: 100

Kernmodules

Navorsingsmetodologie 801 (RHP 801)

Modulekrediete	5.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	8 seminare
Onderrigtaal	Module word in Engels aangebied
Departement	Regsleer
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

(a) Beplanning en organisering van 'n navorsingsprojek (b) Konsep navorsingsvoorstel: Hipotese en navorsingsvraag (c) Teorie in navorsing en metodologiese benaderings tot regsnavorsing (d) Taal (e) Verwysing en die etiek van verwysing (f) Konsephoofstukke en afronding

Algemene beginsels van belasting 801 (TAX 801)

Modulekrediete	40.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	2 lesings per week
Onderrigtaal	Afrikaans en Engels word in een klas gebruik
Departement	Handelsreg
Aanbiedingstydperk	Semester 1

Module-inhoud

(a) Interpretasie van belastingwetgewing (b) Belastingadministrasie (c) Bepalings van die belastinghof (d) Ander toepaslike beginsels van belasting

Huidige kwessies in belasting 802 (TAX 802)

Modulekrediete	15.00
Voorvereistes	TAX 801
Kontaktyd	40 kontakure
Onderrigtaal	Afrikaans en Engels word in een klas gebruik
Departement	Handelsreg
Aanbiedingstydperk	Semester 1 of Semester 2



Module-inhoud

(a) Welvaartoordragbelasting (b) Belasting en internasionale besigheidsaktiwiteite (c) Doeane en aksyns (d) Ander huidige kwessies in belasting

Inkomste- en verbruiksbelasting 803 (TAX 803)

Modulekrediete 40.00

Voorvereistes TAX 801

Kontaktyd 2 lesings per week

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Handelsreg

Aanbiedingstydperk Semester 2

Module-inhoud

(a) Suid-Afrikaanse Wet op Inkomstebelasting (Nr 58 van 1962) (b) Wet op Belasting op Toegevoegde Waarde (Nr 89 van 1991) (c) Ander verwante inkomste- en verbruiksbelasting

Tegniesnavorsingsverslae 804 (TAX 804)

Modulekrediete 25.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Handelsreg

Aanbiedingstydperk Semester 1 en Semester 2

Module-inhoud

Die Tegniesnavorsingsverslae-module bestaan uit 'n minimum van drie (3) tegniese verslae van 3 000 woorde (ongeveer 10 bladsye) elk, wat verband hou met die volgende: (a) Die algemene beginsels van belasting (b) Die huidige kwessies in belasting (c) Inkomste- en verbruiksbelasting Al die vereiste tegniesnavorsingsverslae wat deel uitmaak van die module moet deur die student ingedien word en die punte wat vir al drie verslae verwerf is, sal tel vir die finale punt vir die module. 'n Subminimum van 40% moet egter vir elke verslag behaal word en 'n gemiddelde van 50% word vereis om die module suksesvol te voltooi.



Kurrikulum: Finale jaar

Minimum krediete: 100

Kernmodules

Miniverhandeling 804 (MND 804)

Modulekrediete 70.00

Voorvereistes RHP 801 en RHP 803

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Regsgeleerdheid Dekaaanskantoor

Aanbiedingstydperk Jaar

Module-inhoud

(a) Die student moet 'n navorsingsvoorstel gedurende die tweede jaar van registrasie vir die LLM graad by sy/haar studieleier inhandig alvorens daar met die skryf van die miniverhandeling begin kan word. (b) 'n Miniverhandeling (MND 804) van minstens 15 000 woorde insluitende die voetnotas maar uitgesluit die inhoudsopgawe en die bibliografie, word vereis. Die miniverhandeling moet nie later nie as Augustus van die tweede jaar van registrasie vir die LLM-program by die studieleier ingehandig word. Die miniverhandeling moet handel oor die vakinhoud van een of 'n kombinasie van die LLM-modules waarvoor die student geregistreer is. 'n Versoek ten opsigte van die verlenging van die tydperk vir indiening van die miniverhandeling kan slegs deur die Dekaan verleen word, op aanbeveling van die LLM-komitee.

Navorsingsvoorstel 803 (RHP 803)

Modulekrediete 5.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Regsgeleerdheid Dekaaanskantoor

Aanbiedingstydperk Jaar

Module-inhoud

Ontwikkeling en voordrag van 'n navorsingsvoorstel. ('n Navorsingsvoorstel moet in die eerste semester van die tweede studiejaar by die studieleier ingedien en aanvaar word alvorens die student toegelaat sal word om vir die miniverhandeling te registreer.)

Algemene beginsels van belasting 801 (TAX 801)

Modulekrediete 40.00

Voorvereistes Geen voorvereistes.

Kontaktyd 2 lesings per week

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Handelsreg

Aanbiedingstydperk Semester 1



Module-inhoud

(a) Interpretasie van belastingwetgewing (b) Belastingadministrasie (c) Bepalings van die belastinghof (d) Ander toepaslike beginsels van belasting

Huidige kwessies in belasting 802 (TAX 802)

Modulekrediete 15.00

Voorvereistes TAX 801

Kontaktyd 40 kontakure

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Handelsreg

Aanbiedingstydperk Semester 1 of Semester 2

Module-inhoud

(a) Welvaartoordragbelasting (b) Belasting en internasionale besigheidsaktiwiteite (c) Doeane en aksyns (d) Ander huidige kwessies in belasting

Inkomste- en verbruiksbelasting 803 (TAX 803)

Modulekrediete 40.00

Voorvereistes TAX 801

Kontaktyd 2 lesings per week

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Handelsreg

Aanbiedingstydperk Semester 2

Module-inhoud

(a) Suid-Afrikaanse Wet op Inkomstebelasting (Nr 58 van 1962) (b) Wet op Belasting op Toegevoegde Waarde (Nr 89 van 1991) (c) Ander verwante inkomste- en verbruiksbelasting

Tegniesnavorsingsverslae 804 (TAX 804)

Modulekrediete 25.00

Voorvereistes Geen voorvereistes.

Onderrigtaal Afrikaans en Engels word in een klas gebruik

Departement Handelsreg

Aanbiedingstydperk Semester 1 en Semester 2



Module-inhoud

Die Tegniesnavorsingsverslae-module bestaan uit 'n minimum van drie (3) tegniese verslae van 3 000 woorde (ongeveer 10 bladsye) elk, wat verband hou met die volgende: (a) Die algemene beginsels van belasting (b) Die huidige kwessies in belasting (c) Inkomste- en verbruiksbelasting Al die vereiste tegniesnavorsingsverslae wat deel uitmaak van die module moet deur die student ingedien word en die punte wat vir al drie verslae verwerf is, sal tel vir die finale punt vir die module. 'n Subminimum van 40% moet egter vir elke verslag behaal word en 'n gemiddelde van 50% word vereis om die module suksesvol te voltooi.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die [Algemene Regulasies \(G Regulasies\)](#) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertrouwd met hierdie regulasies sowel as met die inligting vervat in die [Algemene Reëls](#) sal wees. Onkunde betreffende hierdie regulasies en reëls sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.