University of Pretoria Yearbook 2018

LLM Tax Law (Coursework) (04252015)

Minimum duration of study	2 years
Total credits	200
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Programme information

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.

Admission requirements

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.

Other programme-specific information

- 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.

Examinations and pass requirements

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.

Research information

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)

Pass with distinction

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.

General information

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.

Language of tuition

The official language of tuition is English. However, should circumstances allow it, an LLM module may be presented in Afrikaans. The dean, in consultation with the relevant head of department, determines the language of tuition.

Limiting of modules on offer in a particular academic year and availability to foreign students

The dean determines which modules will be presented each year, taking into consideration the availability of lecturing personnel, space and financial implications and/or other circumstances. The dean may, on recommendation of the relevant head of department, determine the maximum number of registrations for a specific elective module in terms of the prescribed guidelines. The dean may also, on recommendation of the relevant head of department, determine that a particular LLM module will not be offered where on the first day of lectures four or fewer students are registered for such module.

Re-registration for modules

A student may not register more than twice for the same module. In order to pass a module the student must obtain a final mark of 50%.

Curriculum: Year 1

Minimum credits: 100

Core modules

Research methodology 801 (RHP 801) - Credits: 5.00
General principles of tax 801 (TAX 801) - Credits: 40.00
Current issues in taxation 802 (TAX 802) - Credits: 15.00
Income and consumption taxes 803 (TAX 803) - Credits: 40.00
Technical research reports 804 (TAX 804) - Credits: 25.00

Curriculum: Final year

Minimum credits: 100

Core modules

Mini-dissertation 804 (MND 804) - Credits: 70.00
Research proposal 803 (RHP 803) - Credits: 5.00
General principles of tax 801 (TAX 801) - Credits: 40.00
Current issues in taxation 802 (TAX 802) - Credits: 15.00
Income and consumption taxes 803 (TAX 803) - Credits: 40.00
Technical research reports 804 (TAX 804) - Credits: 25.00

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.