

PROVISIONAL APPLICATION FORM

For further information or to receive an application form, detach this panel and return to:

Professor A.J.N. Brettenny
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Tel: (041) 504 2903
Email: adele.visser@nmmu.ac.za

The closing date for provisional applications is
30 November 2013.

Name: _____

Address: _____

E-Mail: _____

Phone : _____ (B) _____ (Fax)

Cell : _____

Qualifications : _____

Employer: _____

Position: _____

Successful applicants will be notified telephonically and advised of registration details.

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

PROGRAMME LEADERS

Alex Brettenny

BCom (Hons)(Taxation)(Cape Town) M Acc
(Taxation)(Natal), CA (SA)

Professor, Department of Auditing and Taxation, School of Accounting, Nelson Mandela Metropolitan University. Alex is Head of the Tax Section of the Department and 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* and *A Student's Guide to Capital Gains Tax*, which are prescribed or recommended at various universities in South Africa.

Amanda Singleton

MCom (*cum laude*) (Taxation)(UPE), CA (SA)
Associate Professor in the Department of Auditing and Taxation, School of Accounting, Nelson Mandela Metropolitan University.

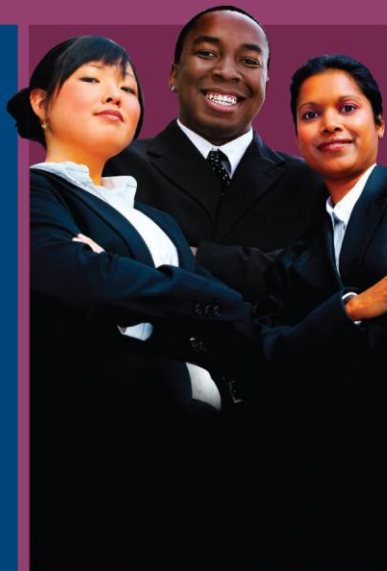
Amanda has many years teaching experience in the field of taxation and estate planning at both under-graduate and post-graduate level.

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.

**OFFERED ON A BLOCK RELEASE BASIS
PORT ELIZABETH (SOUTH CAMPUS)**

**Faculty of Business
& Economic Sciences**
Managing tomorrow



**SCHOOL OF ACCOUNTING
FACULTY OF LAW**

**MASTERS DEGREE IN TAXATION
(MCOM / LLM) - 2014 / 2015**

PROGRAMME

Applications are invited for admission to the specialist coursework masters degree in taxation commencing in February 2014.

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 Port Elizabeth campus covering a Thursday, Friday and Saturday.
- One other 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) – RTI501/ JT511

- Interpretation of fiscal legislation
- The following aspects of normal income tax:
 - gross income (residents v non-residents)
 - exempt income
 - general deductions
 - special deductions and capital allowances
 - fringe benefits
 - trading stock and assessed losses
 - anti-avoidance provisions
- Capital gains tax

TAXATION 5B (Second Year) – RTI502/ JT512

- Value-added tax
- Donations tax, estate duty, trusts and estate planning
- International transactions
- Tax administration
- Current developments

TREATISE (Second Year) – RTI503/ JT513

- 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 LLB degree (which includes an appropriate taxation course) or have been admitted to that status, 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. Graduates with a tax background are welcome to apply for this concession.

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