



Erratum to the Law Faculty Handbook 2024

Kindly note the following corrections to the
Faculty of Law Handbook

Page 6: Student Advisors: LLB Curriculum

N Sono, LLB *Univen* LLM LLD *Stell.*

S Mesthrie, BA LLB LLM *Cape Town* Attorney of the High Court.

I Ahmed, LLB *Cape Town* LLM *Cornell* Attorney of the New York Bar.

R Cupido, BA LLB LLM *Stell.*

Page 8 (General Information)

Deputy Dean (Undergraduate Studies)

Associate Professor J Omar, LLB LLM PhD *Cape Town* Attorney of the High Court

Page 31 & Page 65

CML4509S Ways of Doing Business (*Not offered in 2024*)

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CML5661X Specific Tax Law Provisions – Research Task

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CML5668F General Tax Law Provision (please correct the course code)

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CML5668F General Tax Law Provision

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CML5663F TAX TREATY LAW

Higher postgraduate course, first semester.

30 NQF credits at NQF level 9

Convener: B Cronin

Course entry requirements: See Rules for LLM and MPhil degrees.

Course outline:

The course deals with international tax law. The course will cover, inter alia, trading into and out of South Africa, methods of relieving international double taxation, the interpretation and application of double taxation conventions, the Organisation for Economic Co-operation and Development's (OECD) Model Tax Convention on Income and on Capital, the United National Model Tax Convention on Income and on Capital, the allocation of taxing liability of various forms of income, international tax avoidance including transfer pricing and this capitalisation and exchange control.

DP requirements: None

Assessment: Coursework 50%, Examinations 50%

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CML5668F GENERAL TAX LAW PROVISIONS

Higher postgraduate course, first semester.

30 NQF credits at NQF level 9 Convener: Associate Professor A Titus

Course outline:

The objective of this semester course is to nurture tax lawyers and to provide non-lawyers with an insight into tax law and the rights of taxpayers in regard to liability for taxation. The focus of the course is on the general framework for imposing income tax in South Africa, as pronounced upon by the courts. The outline of the course comprises a selection of fundamental features of the South African income tax, mainly through critical evaluation of case law. Key jurisdictional concepts

comprising the source and residence basis of income taxation will be considered in detail. The course will analyse the statutory and jurisprudential frameworks for the determination of taxable income, including the notion of income, the distinction between capital and revenue receipts and the deductibility of expenditure and losses. Tax law impacts the life of every citizen and is often political. At the end of this course students are expected to be able to start to identify the broader relevance and impact of tax law. This course provides a basic entry point for further postgraduate study of tax law.

DP requirements: Further tests may be scheduled at the discretion of the convener. Satisfactory attendance at lectures.

Assessment: Optional test/coursework (15%) and the final exam (85% or 100%).

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**PBL5627W MASTERS IN INTERNATIONAL PUBLIC LAW DISSERTATION
PART**

Higher postgraduate course, whole year.

120 NQF credits at NQF level 9

Convener: Associate Professors H Woolaver

Course entry requirements: See Rules for LLM and MPhil Degrees.

Course outline:

A Master of Laws (LLM) or Master of Philosophy (MPhil) student must write a minor dissertation on a subject of legal interest related to one of their courses. The subject of the dissertation must also satisfy the rules applicable to the particular programme. The minor dissertation may not exceed 25 000 words in length. Although an original contribution to knowledge is always desirable in a minor dissertation, it is not an essential requirement. However, candidates must show that they have a thorough knowledge of the subject chosen; mastered techniques required for competent research in law; the capacity for independent thought and sound reasoning; and satisfactorily presented the results of the research.

DP requirements: None

Assessment: 100% written work.