



Stellenbosch
UNIVERSITY
IYUNIVESITHI
UNIVERSITEIT

Postgraduate Diploma in Tax Law



Programme Information
for 2025 intake

Faculty of Law
Department of Mercantile Law

forward together
sonke siya phambili
saam vorentoe

1 General

Thank you for your interest in this part-time, lectured postgraduate two-year diploma in tax law, which has its next intake in January/February 2025.

The diploma has been offered by the Department of Mercantile Law at the Faculty of Law since 1999. The programme was developed for the study of the principles of direct and indirect tax law and takes both a theoretical and a practical approach. Although emphasis is placed on the study of tax law, students are also expected to perform basic tax calculations.

Please note that the diploma is not an online or hybrid programme. In-person learning sessions are offered on several Saturday mornings during the course of the two academic years (see paragraph 6 below for more information on the learning sessions) and assessments include in-person, on campus assessments (see paragraph 7 below for more information on the assessments).

2 Application and enquiries

The 2025 programme coordinator is Ms Silke de Lange. You may direct any academic enquiries relating to the 2025 intake of the programme to her via e-mail (silkeb@sun.ac.za) or telephone (021 808 3202).

You may direct administrative enquiries (for example relating to your application for the programme) to the faculty officer, Mr Shirle Cornelissen, via e-mail (shirle@sun.ac.za) or

telephone (021 808 2506). Please consult the Student Fees part of the Yearbook (available [here](#)) or contact the Student Fees department at studentegelde@sun.ac.za for enquiries on tuition fees.

Applications for admission close on **30 September 2024** (for international students) or **31 October 2024** (for South African students). Applications are submitted online at <https://student.sun.ac.za/signup/>.

3 Admission requirements

You may apply for the diploma if you:

- have an LLB degree from this University; *or*
- have a BAcc or BCom degree from this University; *or*
- are a graduate from any other university who has been granted the status of LLB, BProc, BCom or BAcc of the university concerned in terms of section 65B of the Higher Education Act 101 of 1997; *or*
- have been admitted to practice as an attorney in any province of South Africa or in Namibia; *or*
- are registered as an accountant with the Public Accountants' and Auditors' Board, or as a chartered accountant with the South African Institute for Chartered Accountants; *or*
- have any other academic or professional qualification which the Senate deems to be sufficient for admission.

4 Language policy

The programme is offered only in English.

5 Curriculum

The programme concentrates on the interpretation of tax law contained in legislation and judgments and also considers interpretation notes and other material such as textbooks, journal articles and electronic publications. It is a 120-credit programme at NQF level 8, comprising of four modules over two years.

Through the four modules, students will be introduced to various principles of South African tax law, providing them with a comprehensive understanding of the legal framework governing taxation in South Africa. Students will explore the various sources of tax law, including legislation, case law, multilateral treaties and double taxation treaties, as well as administrative guidance, gaining the ability to identify, interpret, and apply these sources and administrative guidance effectively.

The modules emphasise the practical application of tax law principles, equipping students with the skills to analyse factual scenarios, identify relevant legal issues, formulate solutions, and offer advice. Students will develop their ability to communicate tax concepts clearly and persuasively, in written and oral forms.

Please note that the structure of the two-year programme from the 2025 intake onwards differs from that of previous years.

Students who were enrolled for the diploma before 2025 but who have not yet graduated may consult the Faculty of Law Yearbook (available [here](#)) for the transitional arrangements that will apply.

5.1 Modules not presented every year

The two-year diploma only has an intake every second year. Accordingly, all the modules are not offered every year. If you, for example, fail Foundations of Tax Law 14883-774 in 2025, you will only be able to repeat the module once it is offered again during the next intake.

5.2 Credit load

Each of the modules listed below counts 20, 30 or 40 credits, respectively. A 20-credit module, for example, means that (on average) 200 notional hours of successful learning are required. This further equates to 600 notional hours for each academic year (based on 60 credits per year) if you register for the two modules per year as listed below. Notional learning time includes, for example, learning sessions, self-study and completing assessments. This should guide you in the time to be invested in each module to enable you to successfully complete each module.

5.3 Structure of the programme

The programme will be structured as follows from the 2025 intake onwards:

Module 1 (2025): 14883-774 Foundations of Tax Law (20 credits)

The main purpose of this foundational module is to introduce students to the study of tax law. It focuses on an introduction to taxes and tax law, the tax legal skills and dispositions required to succeed in tax law (such as, reading, writing, research and collaboration in the context of tax law) and legal aspects relating to tax administration. The aim of the module is to teach students some basic legal and tax law concepts and tax legal skills in a way that will introduce and initiate them into the study of tax law for purposes of this module (with an application to the field of tax administration) and further modules in the programme.

Note that you must have passed Foundations of Tax Law before being permitted to proceed to the modules presented during the second year of the programme, Law of Selected Taxes and International & Further Tax Law.

Module 2 (2025): 14884-774 Principles of Income Tax Law (40 credits)

The main purpose of this module is to familiarise students with the most important principles of South African income tax law, including the taxation of capital gains. It considers various legal aspects of income taxation, such as gross income, special inclusions, exempt income, general deductions, special deductions and capital gains and losses, and the ascertainment of taxable income.

Module 3 (2026): 14886-775 Law of Selected Taxes (30 credits)

The main purpose of this module is to familiarise students with the most important principles of a number of South African selected taxes, such as donations tax, estate duty, value-added tax and transfer duty, as well as estate planning. It includes the ascertainment of the amounts payable in respect of the selected taxes.

Note that Foundations of Tax Law is a prerequisite pass module for Law of Selected Taxes.

Module 4 (2026): 14887-775 International & Further Tax Law (30 credits)

Through this module students will be introduced to the principles of international tax law, such as double taxation and its prevention, the legal aspects relating to the taxation of companies, dividends and trusts (including international aspects of their taxation) and selected anti-avoidance measures, such as the general anti-avoidance rule.

Note that Foundations of Tax Law is a prerequisite pass module for International & Further Tax Law.

6 Learning sessions

Teaching is done by way of a number of in-person learning sessions on Saturdays, usually from 8:30 to 12:30. The provisional number of Saturday sessions are as follows (13 Saturdays per year; exact dates to be confirmed in January of each year):

- Module 1 (2025): Foundations of Tax Law (20 credits) – 5 Saturdays
- Module 2 (2025): Principles of Income Tax Law (40 credits) – 8 Saturdays
- Module 3 (2026): Law of Selected Taxes (30 credits) – 6 Saturdays
- Module 4 (2026): International & Further Tax Law (30 credits) – 7 Saturdays

The learning sessions are presented on the Stellenbosch campus of the University of Stellenbosch.

Please note that learning sessions may from time-to-time be scheduled on other days of the week and at other times and locations. You will be informed about any such changes well ahead of time.

Physical attendance of most of the learning sessions is required as students are expected to prepare for and actively participate at the sessions. The learning sessions are sometimes recorded, but these recordings are not intended to replace physical attendance. Furthermore, some summative assessment opportunities may be scheduled during the learning sessions, for which attendance is compulsory.

7 Assessments

Assessments may take the form of written assessments (tests or examinations), assignments, quizzes, oral presentations, moot courts and/or practical tasks. Each module will set out the assessment methods and dates for that module in its module framework.

Some summative assessment opportunities may be scheduled during the learning sessions. In addition to this, in-person summative assessments (e.g., in the form of open-book invigilated examinations) will also take place on Saturdays, likely on at least two additional Saturdays per academic year. These Saturday assessments are usually scheduled to take place during the University's A2 and A3 assessment periods, published [here](#).

8 Study material

8.1 Prescribed legislation book

It is paramount to have continual access to the relevant tax legislation, schedules, regulations and interpretation notes that are studied in this programme, and it is therefore important to purchase the latest edition of the following book:

SAICA Student Handbook (Legislation) Volume 3, LexisNexis Durban.

8 2 Other prescribed material

The module framework of each module will include a list of any other prescribed material (for example, case law).

8 3 Recommended material

The module framework of each module will include a list of recommended sources which are not prescribed, but may be of great help in your studies of the prescribed work.

9 Articulation / progression

Please note that this diploma as such does not give you access to an LLM (research or coursework) degree at this University. For the LLM admission requirements, please consult the Faculty of Law Yearbook, which can be accessed [here](#).

For the admission requirements of the MAcc/MCom (Taxation) programme at the Faculty of Economic and Management Sciences, please consult that Faculty's Yearbook, which can be accessed [here](#).