Programme convenors:
Professor Jennifer Roeleveld - jennifer.roeleveld@uct.ac.za
Associate Professor Craig West - craig.west@uct.ac.za
Associate Professor Johann Hattingh - johann.hattingh@uct.ac.za

For further information on all tax courses:
Please visit our website: www.tax.uct.ac.za

To apply:
Application is open to persons from any country with any background who have appropriate qualifications and/or experience in the field of taxation. Depending on background and experience, successful students may choose to graduate with either a Master of Commerce or Master of Law degree.

The deadline for applications is 30 October of the year preceding commencement of the programme.

All applicants should use the Commerce programme code CM031FTX09.

Please visit http://www.uct.ac.za/apply/applications/forms/

Details about fees:
Please visit http://www.uct.ac.za/apply/fees/

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About the International Tax Masters
The University of Cape Town presents Africa’s first interdisciplinary programme fully dedicated to the study of international taxation. The programme is co-presented and taught by UCT’s Faculties of Law and Commerce, in cooperation with the International Bureau of Fiscal Documentation (IBFD).

The International Tax Masters programme leverages UCT’s uncontested geographical advantage as a gateway for global engagement in fiscal matters between the developed and developing worlds.

Programme outline
The International Tax Masters comprises a two year programme. Over the course of the 2 years students have unrestricted access to the IBFD on-line research platform and all UCT libraries.

Year 1:
During the first year, over two semesters from February to May and July to October, residential based courses are presented in Cape Town. These taught courses are assessed through a series of written tasks.

All teaching is undertaken by UCT academics with a legal and /or commercial background, by leading practitioners or by international guests.

International Tax I
The first semester commences with an intensive full-time week of lectures presented by UCT academics and visiting staff from the IBFD. The problem of double taxation and double tax conventions are introduced. Additionally, a number of topical areas may be covered (past topics included international tax transparency, the role of the BRICS in international tax policy, Base Erosion and Profit Shifting).

During the remainder of the first semester, early morning and Saturday classes cover all aspects of double tax conventions. Consideration is given to the OECD, UN and SADC Model Tax Conventions, the history of the international tax system, treaty provisions dealing with business taxation, investment flows, income of individuals, non-discrimination, double tax relief, dispute resolution under tax treaties as well as more complex areas such as legal methods of treaty interpretation and key features of South Africa’s double tax treaty network.

International Tax II
In the second semester, the theory and practice of transfer pricing is taught, usually by an international visiting academic.

Other topics covered during this semester include international tax avoidance, taxpayer information exchange, taxation and human rights and selected aspects of South Africa’s international tax regime such as provisions for relief of double taxation and controlled foreign company rules.

Year 2:
In the second year students perform independent research and draft a minor dissertation on an approved topic under the supervision of a programme convenor. Students are required to present an oral research proposal. If practicable, students are allowed to conduct their research away from Cape Town.

Throughout the two years, students are encouraged to participate in the activities of UCT’s Tax Institute for Fiscal Research and the local activities of the International Fiscal Association.

About the UCT Tax Institute for Fiscal Research
The Institute is based in the Faculties of Law and Commerce at the University of Cape Town. UCT is Africa’s highest ranked university and among the top 200 universities of the world.

The Institute is interdisciplinary, being formed by academics with a legal, commercial and economics background. Several large research projects, consultancy work for government bodies and private entities are all undertaken in the Institute.

Academic staff associated with the Institute teach a substantial offering of tax courses across the Faculties of Law and Commerce, as well as organising and participating in conferences, seminars and public engagements.