

About Resource Person

Stephanus van Zyl is a Professor in Tax Law in the department of Mercantile Law at the University of South Africa, Pretoria. In 2013, he was awarded a doctorate of law in Tax Law by the University of South Africa, for a thesis is entitled 'The Collection of Value Added Tax on online Cross-Border Trade in Digital Goods'. He lectures on income tax law and value added tax law. He is a well-respected researcher of tax law. He has published widely, locally and internationally, on e-commerce, value added tax, and income tax. His research covers various jurisdictions and it has influenced South African Tax Law. A number of his recommendations were adopted by South African Parliament.

He regularly advises the National Treasury on drafting new tax legislations and amending existing tax legislations. He is a Master Tax Practitioner and an academic member of the South African Institute for Tax Practitioners.

Lecture Schedule

Mondays & Fridays from 8th January 2018 to 2nd April 2018.

Time: 3:00 PM—5:00 PM

Month	Dates	Total Hours
January 2018	8th, 12th, 15th, 19th, 22nd & 29th	12 hours
February 2018	5th, 9th, 12th, 16th, 19th & 23rd	12 hours
March 2018	12th, 16th, 19th, 23rd & 26th	10 hours
April 2018	2nd	2 hours

Registration Fee

GNLU Students: Rs. 1000/-

Others: Rs. 2000/-

Mode of Payment

Please visit <https://www.onlinesbi.com/prelogin/icollecthome.htm?corpID=627430>

Last Date for Registration

January 04, 2018

Host Professor

Dr. Joshua Nathan Aston

Assistant Professor of Law & OSD (Office of the Director)

Gujarat National Law University, Gandhinagar

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Gujarat National Law University
In collaboration with
International Association of Law Schools
Organizes

Certificate Course on
Comparative Taxation Law
(With Special focus on South Africa & India)

January 2018 - April 2018

About GNLU

Gujarat National Law University is destined to grow as a world class law University in India. It promises to offer excellent legal education, research and training through its qualified faculty, committed human resource, motivated students, intellectually stimulating and professional environment and world-wide network, sharing and exchange. It aims at providing legal education for cutting edge legal services. It adopts a three tier approach, at the state, national and international levels, in its legal education, research and training and extension in order to achieve capabilities to respond to the needs, expectations and aspirations of the academia, judiciary, legal profession, industry, agriculture sector, government and civil society.

About IALS

The International Association of Law Schools is a private, non-political, non-profit, volunteer, collaborative, learned society dedicated to serving the world wide legal education community. It is an association of more than 160 law schools and departments from over 55 countries representing more than 7,500 law faculty members. Their primary mission is the improvement of legal education throughout the world.

Objective of the Certificate Course

The course provides learners with a working knowledge of the basic principles of income tax, capital gains tax and consumption taxes, to enable them to develop the competence and skills required to identify, analyse and resolve problems regarding these taxes in South Africa and India. The course further encourages a culture of Constitutionalism with the main aim of developing tax policies that are fair, equitable, neutral, and legal. In addition, the course provides learners with the skill and competencies to do inter-disciplinary comparative research in tax law. Learners are expected to evaluate critically the views expressed in judicial decisions and legal literature. This means taking cognisance of the comparative, historical, and analytical foundations of opinions expressed in prescribed study material.



Course Outline

PART I INCOME TAX IN SOUTH AFRICA

A brief overview of the different tax types in South Africa

1. Income tax in South Africa
 - ⇒ Gross Income
 - ⇒ Income vs Capital
 - ⇒ Special Inclusions
 - ⇒ Residence and Source
 - ⇒ Exempt income
 - ⇒ General deductions
 - ⇒ Special deductions/ allowances
 - ⇒ Prohibited deductions
 - ⇒ Capital Gains Tax
 - ⇒ The taxpayer
2. The partnership
3. The insolvent estate
4. The deceased estate

PART II INCOME TAX IN INDIA

A brief overview of the different tax types in India

1. Income tax in India
 - ⇒ Basic concepts
 - ⇒ Gross income
 - ⇒ Assessee
 - ⇒ Year of assessment
 - ⇒ Characterisation of income
 - ⇒ Capital vs Revenue
 - ⇒ Residential status
 - ⇒ Exempted income
 - ⇒ Income from salary
 - ⇒ Income from house property
 - ⇒ Income from business or profession
 - ⇒ Income from other sources
 - ⇒ Deductions and assessed losses
 - ⇒ Capital Gains Tax
 - ⇒ Appeals

PART III THE AGE OF CONSUMPTION TAX AND THE IMPORTANCE OF SIMPLIFIED TAX SYSTEMS FOR INDIA AND SOUTH AFRICA

1. A brief overview of consumption tax in South Africa-Value Added Tax
2. A brief overview of consumption tax in India-Service Tax, Value Added Tax and GST
3. The benefits of a simplified national consumption tax
4. Where can South Africa improve to simplify the VAT system?
5. Where can India improve to consolidate and simplify the consumption tax system?

Evaluation

Participants will receive a variety of formative assessment each week. The summative assessment will be in the form of a take-home exam/portfolio.