

MILPARK EDUCATION Financial Services

immersive online

Postgraduate Diploma in

TAXATION

SAQA ID 124605, NQF LEVEL 8

Mode of Learning: Immersive Online

Become More.

01. **Programme** Purpose

The **Postgraduate Diploma in Taxation** is a specialised qualification designed for graduates with a broad commerce background who wish to develop advanced knowledge and practical expertise in taxation and pursue a rewarding career as a tax professional. The programme **equips learners with the competencies required** to operate at a strategic level within organisations or professional practice, combining a comprehensive understanding of taxation principles, legislation, compliance, planning, and administration with **insight into the impact of emerging technologies on the taxation profession.**

Through a uniquely **curated curriculum that integrates** theory, practical application, and case-based learning, **learners develop the ability to interpret and apply** complex tax legislation, analyse taxation risks, and **provide tailored tax** advice to individuals, families, and medium to large businesses.

Learn More

The programme also **provides opportunities for specialisation in areas such as** Wealth Taxes or International Taxes, enabling learners to develop expertise in **fields of increasing** importance within the global and domestic tax environment.



A strong **emphasis is placed on** critical thinking, professional judgement, ethical decision-making, creativity, and **problem-solving**, ensuring that graduates are equipped to navigate an increasingly **complex and evolving taxation landscape.**

Learners will **develop the capability to manage tax authority** interactions, including queries, audits, assessments, and compliance processes, while also **preparing and reviewing** recurring tax returns and advising on a broad range of taxation matters.

The **purpose of the qualification is to develop competent**, ethical, and future-focused taxation professionals who can address complex taxation challenges, respond to **legislative and technological change**, and **contribute meaningfully to the taxation profession**. The programme enables learners to **develop specialist taxation** expertise and position themselves as leaders in the profession.

Although the qualification is not currently accredited, endorsed, or recognised by the South African Institute of Taxation (SAIT), it has been developed to align with relevant SAIT requirements, and Milpark intends to seek the necessary accreditation and recognition in due course. Consequently, the programme may be of **interest to individuals aspiring to pursue professional designations** such as Tax Advisor (TA(SA)TM), subject to SAIT's accreditation and recognition requirements being met in due course. By combining **advanced technical knowledge** with practical application and professional skills, the qualification prepares graduates to create value for organisations, clients, and the **broader economy in a rapidly changing world.**

02. Who Should **Enrol**

01

The **Postgraduate Diploma in Taxation** is suitable for graduates who wish to develop specialist taxation knowledge and pursue a professional career in taxation. It is particularly **appropriate for individuals** who aspire to build a career in taxation and potentially pursue professional designations offered by the **South African Institute of Taxation** (SAIT), such as Tax Advisor (TA(SA) TM). While the qualification has not yet been accredited, endorsed, or formally recognised by SAIT, it has been designed with SAIT's prevailing **knowledge and competency requirements** in mind, and Milpark intends to pursue the relevant accreditation and recognition processes in due course. Any pathway to a SAIT designation will remain subject to **Milpark meeting SAIT's accreditation requirements** and the learner satisfying the applicable designation criteria.

BECOME A TAX SPECIALIST

Build **advanced taxation expertise** and develop the skills to **navigate complex tax challenges** with confidence.

02

The typical learner is a **commerce graduate seeking** to enhance their expertise in taxation and advance into specialist, advisory, compliance, or leadership roles within the tax profession. The **programme is designed for individuals** who wish to deepen their understanding of tax legislation, compliance, planning, and administration, while **developing the practical skills** required to address complex taxation matters in a professional environment.

03

A **common learning pathway for prospective learners** is the completion of an undergraduate Bachelor of Commerce (BCom) degree, **irrespective of the major field of study**, followed by admission to the Postgraduate Diploma in Taxation. This pathway enables learners to build on their existing business and commercial knowledge and develop the **specialised taxation competencies** required for professional practice and career progression in the taxation field.

03. Programme **Outcomes**

Successful completion of this qualification should enable the student to:

1. **Facilitate tax compliance** in various contexts, to align with **organisational** and individual needs, in a manner that is fair for all stakeholders concerned and **compliant with regulatory frameworks.**
2. Interpret how **concepts and legislative** provisions relating to various tax types are applied in practice.
3. Develop **tax planning strategies** that mitigate risk for individuals and organisations.
4. Synthesise **relevant information** to meet the taxation **submission requirements** for various tax types.
5. **Evaluate the roles of various** stakeholders in the process of **ensuring tax compliance** on a local and global scale.



04. Course **Structure**

Module Name	Compulsory / Elective	Credits	IO Cycle
Introduction to Taxation (INTA01-8)*	Compulsory	0	1, 2, 3, 4
Personal Income Tax and Payroll (PIPA01-8)	Compulsory	20	1 and 3
Personal Income Tax and Life Events (PLEV01-8)**	Compulsory	20	2 and 4
Corporate Taxes (COTA01-8)	Compulsory	20	1 and 3
Indirect Taxes (INDI01-8)	Compulsory	20	2 and 4
Application of Accounting and Tax Principles (ATAP01-8)***	Compulsory	20	4
Choose one of the following elective modules			
International Tax (INER01-8)	Elective	20	3
Wealth Tax Administration and Advice (WADA01-8)	Elective	20	3
Total Credits		**120**	

* *Only for students without a relevant BCom qualification. Available to all students.*
** *Students must have attempted PIPA01-8 before they are permitted to attempt PLEV01-8.*
*** *Students must have attempted all compulsory modules in the qualification before they are permitted to attempt ATAP01-8.*

05. Mode of **Learning**

The programme will be **offered via Immersive Online (IO) Learning**. IO Learning is our guided, dynamic and **flexible digital study experience** designed to foster deeper learning and meaningful connection.

Through scheduled online sessions, interactive content, and collaborative activities, students engage in a **human-centred environment** that blends structure with flexibility. **IO Learning uses advanced online systems** and multimedia resources to support clear pathways, small-group collaboration, and personalised feedback, creating a rich, connected, and engaging learning journey.

06. **Module** Description

Compulsory

Introduction To Taxation

This **module serves as an introduction** for students who do not have a foundational knowledge of taxation. Students will **gain an insight into the reasons why tax** is important in society and the tax structures that are in place. Students will become familiar with the types of taxes **applicable to individuals**, businesses, and other entities, and how to determine and calculate tax liabilities correctly in accordance with South African tax legislation. The module will provide **foundational knowledge** of the legislative framework governing taxation in South Africa and promote compliance with **applicable tax laws** while avoiding tax evasion.

Personal Income Tax and Payroll

In this **module students will gain an insight** into the conceptual framework and principles that form a foundation for personal income tax and payroll. Students will also be **equipped with the practical** ability to identify when and how to account for items and how to calculate taxes within these contexts. This module also explores the implications of tax residency on income tax. This module also **explores the implications for employers** of employing natural persons and the related withholdings taxes for both cash and non-cash remuneration.

Personal Income Tax and Life Events

This module will **expand on a student's understanding** of personal income tax to explore the tax implications of **specific circumstances** that different taxpayers may face. Students will be equipped to calculate capital gains tax based on a thorough understanding of the types of disposals of property. This module will **give students an understanding** of how donations tax is applied and the tax relief that small and micro-businesses can seek to ease their tax burden. Major life events and their tax consequences will be explored to assist students to take these factors into consideration for tax planning, and students will also **gain an understanding of the tax responsibilities of a trust.** *Students must have attempted PIPA01-8 before they are permitted to attempt PLEV01-8.*

Corporate Taxes

In this module, students will **gain an insight into the conceptual framework** and principles that inform the taxable income calculation for corporate taxpayers for various types of transactions. **Students will also be equipped** with the ability to apply relevant legislative principles and case law precedent to a broad range of **corporate transactions**. Students will also learn about the complex relationship between a company and its shareholders from a tax perspective.

Indirect Taxes

The **purpose of this module** is to demonstrate an understanding of the **core concepts**, principles and legislation relating to indirect taxation and duties in South Africa. Value-added-tax, Customs and Excise Duties, Transfer Duty, Securities Transfer Tax and Dividend Withholding Tax will be explored in this module, and students will gain an insight into the administration of these taxes, as well as **special circumstances and exceptions relating** to them. After completing this module, students will be equipped with the ability to collect, **analyse and critically evaluate information** from different business entities to calculate and report on indirect taxes.

Application of Accounting and Tax Principles

This module will **provide students with the opportunity** to practically apply their learning to **contexts that they would face** in practice as tax professionals. They will be equipped to gather and analyse taxpayer information to submit returns, solve disputes and make recommendations to overcome issues. They will also **gain insight into how to manage a tax practice** ethically and in alignment with regulatory frameworks. *Students must have attempted all compulsory modules in the qualification before they are permitted to attempt ATAP01-8.*

Elective

International Tax

The **purpose of this module is to provide** students with the necessary skills and expertise to provide tax advice in relation to **cross-border transactions**. The module will familiarise students with the regulatory framework for international taxation to ensure compliance with tax obligations, while **minimising tax liabilities** in the global context, through an understanding of double taxation agreements. Students will also **gain an understanding** of the tax implications and benefits of transfer pricing on internal trade in multi-national businesses.

Wealth Tax Administration and Advice

The **purpose of this module is to provide** a detailed understanding of tax administration for the purpose of preserving and growing wealth, as well as for succession planning. **Students will gain an understanding of the taxation** of the transfer of wealth (during a lifetime and upon death) and the process of administering trusts and estates. After completing this module, students will be equipped with the ability to collect, analyse, and critically evaluate the **financial information** of individuals, families, and business entities to calculate **wealth taxes** and provide advice in relation to wealth planning and preservation.

07. **Minimum Admission** Requirements

The minimum admission requirement for the **Postgraduate Diploma in Taxation** is a relevant Bachelor of Commerce (BCom) degree or an equivalent qualification at NQF Level 7.

As applicants may enter the programme with different undergraduate majors and levels of taxation knowledge, admission will be assessed based on **prior academic achievement** and, where applicable, relevant work experience. Depending on an applicant's academic background, **Milpark Education may recommend** the completion of bridging modules to strengthen foundational knowledge in specific subject areas before commencing the qualification.

Applicants are required to submit a detailed curriculum vitae (CV) outlining their **academic qualifications** and employment history, which will form part of the admission review process. This information will be used to **assess the applicant's preparedness** for postgraduate study and to identify any **additional learning support** requirements.



ADVANCE YOUR TAX CAREER

Gain **specialist knowledge in taxation**, compliance, planning, and advisory services.

Recognition of Prior Learning (RPL) applications

Note: Kindly contact the **relevant Programme Manager BEFORE** applying online for admission on RPL grounds to determine availability, as RPL admissions are limited to **10% of the total intake** and it is therefore continuously oversubscribed in taxation.

Applicants who do not have the required degree but who have **extensive work experience** and/or proven leadership in their field of endeavour may apply in terms of **Milpark's Recognition of Prior Learning** policy; however, admission on these grounds is limited. RPL applicants must have a **minimum of 10 years of related/relevant employment** experience and demonstrate potential to complete the programme, and must submit:

- a comprehensive **curriculum vitae** and relevant certificates.
- a **one-page essay motivating** why they believe they should be admitted to the programme.

In addition, an **applicant may be required** to present him/herself for an **interview with the Selection Panel.**

Learn More About The RPL Requirements

Other certificates

An applicant who has a certificate other than a South African National Senior Certificate and any international bachelor's degree, and who wishes to enrol for a **Postgraduate qualification**, must obtain a SAQA certificate of equivalence (www.saqa.org.za).

Foreign nationals residing in South Africa on a temporary visa must provide proof from the South African Home Affairs offices that they are **permitted to study and enrol** for studies at the tertiary level.

08. Mode of **Delivery**

The **Department of Higher Education and Training** has registered the programme, and the Council on Higher Education has accredited the programme, for **delivery via distance learning.**

09. Access To **Technology**

Through the ***myMilpark and myCourses*** online tuition and support environments, students have access to all course materials (including formative and summative assessments), discussion opportunities, administrative services and a wealth of external resources.

Minimum requirements to study online and complete assessments and online proctored assessments

A **laptop or personal computer** (PC) with one of the **following operating systems**:

- Windows 10+
- macOS 10.11+
- Ubuntu 18.04+
- Chrome 58+

- Continuous (daily) access to a **stable internet connection** with an upload and download speed of at least 5 Mbps.
- A **camera/webcam** (720p resolution)
- Speakers and a microphone **OR** headphones
- 2GB free **RAM** (memory)
- 250MB **free disk space.**

View Technical Requirements

How To Check Your RAM

10. **Student** Support

Library access

The **Milpark Library provides access to e-books** in a **virtual library** called Cyberlibris (Scholartext). Lecturers may create smart bookshelves per course or module for students to access (these shelves can contain prescribed and recommended books). **Students can also create their own personal smart bookshelves** containing resources for their studies. Having access to a digital library means that thousands of students can access books and resources from anywhere, at the same time, online. There is **no need to make reservations** and requests, and no limit to the time a student has to access a book. With the implementation of Cyberlibris, students also have access to **full-text resources** via ProQuest (global), Emerald (global), Ebsco (global) and Sabinet (South African publications), to assist with research and to enrich their learning experience. **Access to the Library is included in the module fee.**

Online lecturer, Administrative Support and Counselling Services

Comprehensive student support services are available to registered students. **Administrative support** is provided through the **Milpark Helpdesk**, accessible via *myMilpark*. For academic support and assistance with course content, students have access to tutors and/or online lecturers through myCourses, including opportunities to **ask questions and engage with lecturers**. Students experiencing study, career or personal challenges also have access to counselling support. Information on and access to the relevant support services are provided through Milpark's student platforms.



11. Rules of **Progression**

You will need to **complete all the compulsory modules** and your chosen elective with a total of six (6) or seven (7) completed modules depending on your admission criteria. **Students will be advised of their proposed** study plan on admission, as individual curriculum planning is conducted. **PLEV01-8:** Students may register for and attempt PLEV01-8 only after PIPA01-8 has been attempted. **ATAP01-8:** Students may register for and attempt ATAP01-8 only after all compulsory modules in the qualification have been attempted.

12. Assessment

Formative assessment contributes 40% to the final mark and consists of a combination of assignments, participation, tests and or group projects. The **exact formative structure per module** will be communicated to the student at the start of the semester.

Students will complete a final, summative assessment per module at the end of each semester, which contributes **60% towards the final mark**. Students need to obtain a **sub-minimum mark of 40%** in the final, summative assessment, and an **overall mark of 50%, in order to pass** the module.

13. Duration

Students have a **minimum of one year and a maximum of three years** to complete the qualification. Please note that the Head of Department will prescribe a study programme for the **completion of the qualification**. Students who are not able to study during a particular year are encouraged to inform Milpark of their circumstances.

14. Certification

On successful completion of the qualification, the student will receive a **Postgraduate Diploma in Taxation**, **NQF Level 8** (minimum credits: 120). The **Postgraduate Diploma in Taxation** is accredited by the Higher Education Quality Committee of the Council on Higher Education (CHE).



15. Further **Studies**

Milpark Education is committed to the **process of lifelong learning and opening access to higher education.** The programme is at NQF level 8 and it will provide for **articulation options into NQF level 9 programmes.**

A **student who has completed certain modules** on this qualification at Milpark Education and who wishes to transfer to another **tertiary-level institution** should be able to apply for exemption from relevant modules on the basis of the modules that have been passed at Milpark Education.

Articulation to Milpark's Master of Business Administration (MBA) is possible.

16. Pricing

All module fees include one round of formative and summative assessments (supplementary examinations excluded). Module **fees do not include the cost of prescribed** textbooks, which will be for the student's own account. The prescribed book list will be available on ***myMilpark*** on registration.



17. Disclaimer

The content of this brochure is **accurate at the time** of going to print. Milpark Education reserves the right to change the course content due to changes in legislation, market requirements and other reasons. Notice of such changes will be published on our website.

GET IN

Touch

MILPARK EDUCATION Financial Services

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www.milpark.ac.za

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