



# MANDELA INSTITUTE

*Africa-based Engagement with Changing Global Law*



## Mining Tax Law

**The Mining Tax Law** course aims to provide candidates with a thorough grounding in the fundamental principles of mining tax law and to provide insight into the mining industry on both a general and specific level.

### Outcomes:

Participants in this course will achieve the following outcomes:

- Knowledge and understanding of the main principles governing mining tax.
- Ability to diagnose and solve problems governed by the principles of mining tax law, for example:
  - whether a particular activity constitutes mining;
  - what deductions or allowances are applicable to mining operations;
  - what constitutes income from mining operations;
  - the tax treatment of prospecting operations;
  - the tax treatment of capital expenditure and transfers of mining property;
- Capacity to interpret and critically analyse tax legislation and court cases.
- Understanding of recent developments and trends in mining tax law.
- Ability to perform relevant legal research in the area.

### Course Content:

The course will entail five modules:

- **Module 1 - Foundational Definitions**  
A detailed analysis of all the statutory definitions relevant to mining tax and their interpretation by the courts.
- **Module 2 - Mining Income and Expenditure**  
A detailed analysis of what constitutes income and expenditure arising from mining.
- **Module - 3 Specific Deductions Relating to Mining**  
A detailed analysis of specific deductions, capital expenditure and transfers of mining property.
- **Module 4 - Selected Topics in Mining Tax Law**  
A detailed analysis of rehabilitation trust legislation, section 12J, the 10<sup>th</sup> Schedule (Oil and Gas) and other topical issues in the industry.
- **Module 5 Mineral and Petroleum Royalties**  
A detailed analysis of the theory of mineral royalties and the practical implementation and application of the Mineral and Petroleum Resources Royalty Act (including the Administration Act).

### Pre-requisites:

A tertiary qualification is a pre-requisite for the course.

### Course Dates & Duration:

The course will take place over 5 Saturday mornings from 08:30 to 14:00 on the following dates: 6 February, 13 March, 17 April, 5 June, 17 July 2010.

### Course Cost:

The course fee is R7,500.

### Venue:

Chalsty Teaching and Conference Centre, Oliver Schreiner School of Law, University of the Witwatersrand, Johannesburg, (Wits West Campus).

### Certificate Criteria:

One of the following certificates can be obtained:

- *Certificate of Attendance:* To obtain a certificate of attendance, students are required to attend and participate in 75% of the lectures.
- *Certificate of Competence:* To obtain a certificate of competence, students are required to attend and participate in 75% of the lectures and to complete the assessments as required in the course.

### Method of Evaluation:

Assignments and Examination

### Lecturers:

Mr Antony Cohen, Mr Chris Du Plessis and Mr Grant Olivier.

### The University regards this as NQF Level:

NQF Level 8

### Registration and enquiries:

Registration for the course will close on Friday 15 January 2010

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