

## ANNEXURE A: DENEYS REITZ 2009 TAX THESIS COMPETITION RULES

### National Tax Thesis Competition

Leading commercial law firm, Deneys Reitz, together with co-sponsors FirstRand Limited and Sasol Limited, has established a National Tax Thesis Competition, now in its second year, with the object of -

- promoting research in the subject of taxation
- growing the data base of tax knowledge
- contributing to the debate and development of tax policy
- highlighting the role of tax in the economy

in South Africa.

The competition is open to any person who is reading for a postgraduate tax qualification at a South African university and is required to present a technical report, dissertation, treatise or thesis based on the candidate's own research.

The Heads of the academic departments which convene post graduate tax courses are invited to participate in this prestigious competition and submit the best work of their students. Only **one** submission will be accepted at **each** of the following levels -

- Doctorate
- Masters
- Honours/ Higher Diploma.

In other words a participating University may submit a maximum of three entrants.

### Sponsors

- 1.1 Deneys Reitz Inc.
- 1.2 FirstRand Limited
- 1.3 Sasol Limited

### Prerequisites

The prerequisites for submission are:

1. the work should cover a topic of interest to business, academic or professional members of the tax community in South Africa;
2. the work should have been subject to external examination;
3. the final mark should be at least 75%. We are aware that some universities do not award marks for doctoral theses; in such cases we would rely on the Department concerned to submit only works of sufficient standard;

4. save for appropriately acknowledged citations, the work should be original to the author.

## **Assessment**

The assessment will be based on content, structure and a combination of clarity, readability and style. In this regard it is assumed that, having been through an assessment process already, each work will comply with the recognised format required by reputable academic publications.

### 1.4 Content

- Adequacy of coverage
- Practical usefulness
- Depth of analysis
- Theoretical consistency
- Adequacy of research
- Use of appropriate techniques

### 1.5 Structure

- Introduction and Conclusion
- Logical development
- Observation of length constraints imposed by the institution
- Adequacy of referencing

### 1.6 Clarity, readability and style

- Clarity of argument and logic
- Clear expressive style

## **Final date for submission 31 March 2009**

The competition recognises that postgraduate courses begin and end at different times at different institutions. Therefore, in order to qualify for consideration, a work must have been due for submission, and duly submitted, to the examining department or faculty in respect of the academic year ending not later than 28 February 2009. The final date for submission to the competition will be 31 March 2009 and the submission must be delivered to the offices of Deneys Reitz in Johannesburg (marked for the attention of Ernie Lai King), Cape Town (marked for the attention of Peter Surtees) or Durban (marked for the attention of Andrew Parsons), on or before that date.

## **Panel of Judges**

A panel of judges will comprise senior tax partners from Deneys Reitz and in-house tax counsel of the sponsors plus a respected external judge, independent of Deneys Reitz and the sponsors. The decision of the judges will be final.

## **Prizes**

Prizes will be awarded for the best submission in the category of -

Best Doctoral thesis

Best Master's thesis

Best Honours/ Higher Diploma thesis/dissertation

The three winners and the Heads of the universities' relevant academic departments, together with the lecturer in charge of the tax course in each case, will be invited to a gala dinner attended by the country's top firms and companies, where the winners and their universities will be announced. The gala dinner will be held in Johannesburg, Durban or Cape Town, as the firm and sponsors may decide.

The winning author and the university department that submitted the winning thesis will each receive an illuminated acknowledgment of their achievement together with a monetary reward of R10 000.

**For further enquiries please contact Professor Peter Surtees at 021 405 - 1208 or via email at [SURT1087@deneytreitz.co.za](mailto:SURT1087@deneytreitz.co.za)**