

Upward trend in SA tax research

The National Tax Thesis Competition for 2015, sponsored by the South African Institute of Professional Accountants (SAIPA) and global legal practice, Norton Rose Fulbright, is now in its eighth year, aims to promote taxation research and highlight the role of taxation in the economy.



Lara Smit of the University of Pretoria won in the Masters category for her thesis titled "Electronic tolling in Gauteng: a study of the imposed and perceived tax burden."

"The standard of the papers submitted by all the participating universities continues to reflect the upward trend in tax research in South Africa that we are committed to cultivating," says Andrew Wellsted, Head of Tax at Norton Rose Fulbright. "We are extremely proud of the quality of innovation and thinking around some of today's most topical business and tax issues that has emerged this year."

Faith Ngwenya, Technical and Standards Executive at the South African Institute of Professional Accountants (SAIPA), agrees "It is clear that the Tax Thesis Competition is contributing to the debate and development of tax policy."

A total of 21 entries were received in this year's competition making the rigorous adjudication process critical when identifying the winners based on the contribution which the research has added to the body of tax knowledge.

In the Doctoral category the winner is Marina Bornman of the University of Johannesburg for her thesis titled "Principles for

understanding, encouraging and rewarding voluntary tax compliance."

In the Masters category the winner is Lara Smit of the University of Pretoria for her thesis titled "Electronic tolling in Gauteng: a study of the imposed and perceived tax burden."

In the Honours category the winner is Kate James of the University of Cape Town for her thesis titled "An analysis of the history of research and development tax incentives in South Africa."

The winners and their supervising academic departments received their awards at the awards evening on Thursday, 8 October 2015.

The Tax Thesis 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 their own research.

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