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## **UCT tax law expert to unpack landmark ruling shaping South Africa's legal reasoning**



Professor Johann Hattingh

Photo: Supplied

A landmark court judgment that reshaped how South African law is interpreted will take centre stage when University of Cape Town (UCT) Professor Johann Hattingh delivers his inaugural lecture titled "An Integrated Framework for Legal Reasoning in South Africa's Law of Taxation: The International and Comparative Dimensions", on Tuesday, 24 March 2026 at 18:00 SAST at Kramer Moot Court, Level 5, Kramer Law Building, middle campus.

In his lecture, Professor Hattingh – a professor of Commercial Law at UCT's [Faculty of Law](#) and an Advocate of the High Court of South Africa – will examine the international and comparative tax law dimensions of the integrated framework for statutory and treaty

interpretation shaped by the landmark judgment *Natal Joint Municipal Pension Fund v Endumeni Municipality* (2012). This decision has played a significant role in advancing a unitary approach to legal reasoning in South African law, particularly in disputes over the interpretation of tax legislation and treaties.

Drawing on his scholarship, Hattingh will explore how this text-based approach has reinvigorated theoretically grounded interpretation in tax law, while also identifying doctrinal gaps and practical limitations that require further attention. His lecture will consider three features of this method: the retrieval of legislative meaning through historically grounded reasoning, engagement with the purpose of legislation and treaties, and the constraints of the approach when responding to evolving social and technological conditions.

Hattingh will reflect on the limitations of current interpretive approaches and the need for further theoretical development, including the concept of technology-neutral law design as a guiding principle for future reform of international and South African tax law.

Hattingh is a scholar of international tax law and a history of taxation. He has served as president of the International Fiscal Association of South Africa since 2025. His research has been widely published and cited by courts internationally, including the Supreme Court of Canada and the Swiss Federal Supreme Court.

He has acted as a senior international tax consultant for the United Nations Economic Commission for Africa and has contributed to tax initiatives under the New Partnership for Africa's Development on behalf of the African Union. He is widely consulted by both public and private sector organisations across Africa.

- Members of the media wishing to attend are requested to [RSVP](#) via email.

***ENDS***

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