



Post Graduate Programme in Advanced Taxation Presented by the Department of Taxation, University of Pretoria

24 January 2015 – 31 October 2015



FINANCIAL SCIENCE & ECONOMICS

Credits: 40

NQF Level: 8

BRIEF DESCRIPTION

This course represents 40 credits* of the 160 required credits for the BCom (Honours) Degree in Taxation presented by the University of Pretoria (**Click here for the admission requirements of this degree**). This course is also a building block towards the Knowledge and Practical Skills components (**Read more**) of the Tax Professional Qualification. For successful completion of this course a candidate will need to dedicate at least 400 input hours.

This course offers an opportunity for individuals with prior formal education in taxation to acquire an in-depth understanding and practical application of the South African tax system for use in the financial or public sector or for entrepreneurs wanting to manage their own businesses. This course is also aimed at Professional Tax Practitioners and Chartered Accountants who would like to enhance and update their technical tax knowledge.

*In order to obtain the relevant credit for the taxation module BEL 760 of the BCom (Honours) Degree in Taxation, all tests must be written on the main campus of the University of Pretoria

COURSE CONTENT

The following topics are covered in the course:

- Value-Added Tax;
- Gross income and specific inclusions;
- Deductions (general, specific and capital allowances);
- Taxable capital gains and assessed capital losses;
- Trading stock (including share dealers);
- Foreign exchange;
- Individuals (including share incentive schemes)
- Prepayment of taxes (provisional and employees' tax);
- Estate duty (and income tax of estates);
- Donation's tax;
- Trusts;
- International taxation (residents vs. non-residents);
- Dividends tax;
- Different types of enterprises;

- Corporate Rules;
- Tax avoidance; and
- Selected provisions of the Tax Administration Act.

LEARNING OUTCOMES

After successful completion of the course candidates will have an in-depth understanding and will be able to apply principles of the Income Tax Act, Value Added Tax and Estate Duty Act. The course will also enable candidates to do detailed calculations based on practical case studies as well as to provide advice to clients

ADMISSION REQUIREMENTS

- Successful completion of the Graduate Programme in Advanced Taxation course presented by the University of Pretoria (or equivalent) within the last five years;
- Taxation in the final year of a degree or diploma completed within the last five years; or
- CA(SA) – for CPD purposes.
- (If qualifications are older than required periods dedicated tax experience will be considered.)

Should you not comply with the admission requirements of the Post Graduate Programme in Advanced Taxation, please refer to the course brochures of the other two programmes in taxation offered through CEatUP:

- Graduate Programme in the Principles and Practical Application of Taxation - **Click here for more information**
- Graduate Programme in Advanced Taxation - **Click here for more information**

CAREER-ENHANCING SHORT COURSES

www.ce.up.ac.za

Contact us: Tel: 012 434 2500 Fax: 012 434 2505 E-mail: info@ce.up.ac.za
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ASSESSMENT/CERTIFICATION

Assessment will be conducted through the completion of assignments and four written tests during the year as well as one final examination in on 31 October 2015. A year mark of 40% is necessary to obtain exam entrance and a final mark of 50% is required to successfully complete this course (subject to a sub-minimum of 50% in the exam).

COURSE FEE

Registration and full payment on/before 01 December 2014: R12 900 per person (including VAT).

Registration and full payment from 02 December 2014: R13 900 per person (including VAT).

TEXTBOOKS

Candidates must purchase the following three prescribed text books separately at own cost:

- 2014/2015 SAICA legislation Handbook,
- SILKE: South African Income Tax (2015), and
- A Student's Guide to Advanced Tax (2015 Brettenny & Singleton)

PROGRAMME STRUCTURE AND VENUE

Option 1: Attendance in Pretoria (maximum 150 delegates)

The course will be presented in English on 13 Saturdays at the Main Campus of the University of Pretoria. Tests will be written on four different Saturdays. A detailed work program will be available by 24 November 2014. Recorded audio of each lecture is made available free of charge, should candidates not be able to attend a lecture.

Option 2: Distance learning (anywhere in South Africa)

The 13 lectures presented in Pretoria will be recorded and the audio files thereof will be made available free of charge within 3 days after the lecture. Distance candidates MUST have internet access on Saturday mornings for test purposes as well as scanning or fax facilities. Tests are written at exactly the same time (via the online portal) as the candidates attending in Pretoria.

DVD's

DVD's of the lectures may be purchased separately by any candidate enrolled for the course at a cost of R65 per lecture (excluding postage).

Closing date for registration is 20 January 2015.

Please note that all enrolments MUST be done online
Click here to enrol online

GENERAL ENQUIRIES

Continuing Education at University of Pretoria (CE at UP)

Tel: +27(0) 12 434 2500

Fax: +27(0) 12 434 2505

E-mail: info@ce.up.ac.za

ENQUIRIES REGARDING ADMISSION REQUIREMENTS

E-mail: taxcertificates@up.ac.za



CAREER-ENHANCING SHORT COURSES

www.ce.up.ac.za

Contact us: Tel: 012 434 2500 **Fax:** 012 434 2505 **E-mail:** info@ce.up.ac.za
For customised courses: E-mail quote@ce.up.ac.za for quotations on in-house training.