



Graduate Programme in the Principles and Practical Application of Taxation

Presented by Department of Taxation, University of Pretoria

13 February 2016 – 26 November 2016



FINANCIAL SCIENCE & ECONOMICS

BRIEF DESCRIPTION

This course is a building block towards the Knowledge and Practical Skills components (**Read more**) of the Tax Technician and Tax Professional Qualification offered through the South African Institute of Tax (SAIT). This course also represents 32 credits of the 420 required credits for the BCom Financial Sciences Degree presented by the University of Pretoria (**Click here for the admission requirements of this degree**). For successful completion of this course a candidate will need to dedicate at least 400 input hours, which equates to at least 10 hours per week for the duration of the course.

This course offers an opportunity for individuals with no formal education in taxation to obtain valuable knowledge of the subject for use in the financial or public sector or for entrepreneurs wanting to manage their own business. The course will cover the general principles of the tax system in South Africa, including a basic application thereof. After successful completion of the certificate, candidates may enrol for the Graduate Programme in Advanced Taxation, also offered through Continuing Education at the University of Pretoria (CE at UP).

COURSE CONTENT

The following topics are covered in the course:

- Tax in context (including basic accounting, economic and law principles affecting taxation);
- Framework of the income tax system;
- Gross income, specific inclusions in income and specific exemptions from income;
- General deductions, specific deductions and capital allowances;
- Basic introduction to Capital Gains Tax;
- Basic accounting principles affecting taxation;
- Basic principles of management accounting affecting taxation;
- Income tax liability of individuals, including allowances and fringe benefits; Employees' tax and Provisional tax;
- Donations tax & Estate duty;
- Basic introduction to Value Added Tax.

Please review the course content 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**
- Post Graduate Programme in Advanced Taxation - **Click here for more information**

LEARNING OUTCOMES

After successful completion of the programme candidates will have a thorough understanding of the general principles of the tax system in South Africa, including a basic application thereof.

ADMISSION REQUIREMENTS

- Grade 12/ Matric

ASSESSMENT/CERTIFICATION

Assessment will be conducted through the completion of assignments and eight written tests during the year as well as one final examination on 12 November 2016 and a supplementary examination on 26 November 2016. All assessments are open-book. 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).

Credits: 40

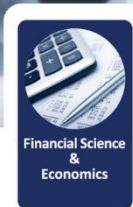
NQF Level: 6



Graduate Programme in the Principles and Practical Application of Taxation

Presented by Department of Taxation, University of Pretoria

13 February 2016 – 26 November 2016



FINANCIAL SCIENCE & ECONOMICS

COURSE FEE

Full payment on/before 01 December 2015: R11 000 (including VAT).
Full payment from 02 December 2015: R12 100 (including VAT).

TEXTBOOKS

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

- SILKE: First Touch to Tax (2016) – only available from 15 January 2016

PROGRAMME STRUCTURE AND VENUE

Option 1: Attendance in Pretoria (maximum 150 delegates)

The course will be presented in English on 21 Saturdays (from 8:00 until 13:00) at the Main Campus of the University of Pretoria. Tests will be written on eight of these Saturdays. A detailed work program will be available at the commencement of the course. 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 21 lectures presented in Pretoria will be recorded of which the audio is made available free of charge within 3 days after the lecture taking place. 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).

Please note that all enrolments MUST be done online

[Click here to enrol online](#)

REGISTRATION & GENERAL ENQUIRIES

Course Coordinator: Samedah Davis

Tel: 012 434 2500

Fax: 012 434 2505

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

COURSE ENQUIRIES

Admission Requirements, Entrance Assignment and Course Content:
taxcertificates@up.ac.za

Closing date for registration: 26 January 2016.