



## Post Graduate Programme in Advanced Taxation

Presented by Department of Taxation, University of Pretoria

6 February 2016 – 29 October 2016



## FINANCIAL SCIENCE & ECONOMICS



### 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 ( $\pm$  10 hours per week).

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);
- Donations 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 presented by the University of Pretoria (or equivalent) within the last three years;
- Taxation in the final year of a BCom or BCompt degree completed within the last three years; or
- CA(SA) – for CPD purposes.

An entrance assignment must be completed if candidates wish to enrol but hold equivalent diplomas in taxation or if qualifications are older than the three-year periods mentioned above.

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](#)
- Post Graduate Programme in Advanced Taxation [Click here for more information](#)

**Credits: 40**

**NQF Level: 8**

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### ASSESSMENT/CERTIFICATION

Assessment will be conducted through the completion of four assignments and three written tests during the year as well as one final examination on 29 October 2016. 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

Full payment on/before 01 December 2015: R13 900 (including VAT).  
Full payment from 02 December 2015: R14 700 (including VAT).

### TEXTBOOKS

(ONLY available from 1 February 2016)

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

- 2015/2016 SAICA Student Handbook Volume 3 (Tax Legislation);
- SILKE: South African Income Tax (2016), and
- A Student's Guide to Advanced Tax (2016) Brettenny & Singleton

### PROGRAMME STRUCTURE AND VENUE

#### Option 1: Attendance in Pretoria (maximum 150 delegates)

The course will be presented in English on 19 Saturdays at the Main Campus of the University of Pretoria. Tests will be written on three different Saturdays. A detailed work program will be available on request by 15 October 2015. 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 19 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 as the candidates attending in Pretoria by using an online portal.

#### 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](mailto:info@ce.up.ac.za)

#### COURSE ENQUIRIES

Admission Requirements, Entrance Assignment and Course Content:  
[taxcertificates@up.ac.za](mailto:taxcertificates@up.ac.za)

**Closing date for registration 22 January 2016.**