

# University of Pretoria Yearbook 2018

## Sub-national taxation 838 (EKN 838)

|                               |   |
|-------------------------------|---|
| <b>Qualification</b>          | Postgraduate  |
| <b>Faculty</b>                | <a href="#">Faculty of Economic and Management Sciences</a> |
| <b>Module credits</b>         | 15.00   |
| <b>Programmes</b>             | <a href="#">MPhil Taxation (Coursework)</a>                 |
| <b>Prerequisites</b>          | No prerequisites.   |
| <b>Language of tuition</b>    | Module is presented in English                              |
| <b>Department</b>             | Economics   |
| <b>Period of presentation</b> | Semester 1 or Semester 2                                    |

### Module content

This module will deal with the policy and practical considerations of administrative and fiscal decentralisation, appropriate sources of revenue for sub-national government, property taxation, subnational budgeting and financial management, as well as sub-national tax administration and revenue enhancement.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.