



University of Pretoria Yearbook 2019

Taxation 300 (BEL 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
Programmes	BCom BCom Accounting Sciences BCom Financial Sciences BCom Informatics Information Systems BCom Law
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	BEL 200 and FRK 221 or FRK 201
Contact time	1 discussion class per week, 4 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Department	Taxation
Period of presentation	Year

Module content

The purpose of the module is to enable the learner to calculate the value-added tax liability and to journalise transactions; calculate the normal tax liability (including the determination of taxable capital gains and assessed capital losses) of individuals, companies, estates and trusts, discuss tax principles on value-added tax and normal tax; and calculate and discuss provisional and employees' tax and to object against an assessment.

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