University of Pretoria Yearbook 2020

BComHons Taxation (07240043)

Minimum duration of study	1 year
Total credits	120
NQF level	08

Programme information

Contact: Department of Taxation 012 420 4983

Admission requirements

- Relevant BCom degree with at least 60% for Taxation at 3rd year level; or
- The Postgraduate Certificate in Advanced Taxation at the University of Pretoria and a completed BCom degree.

Additional requirements

1. **Registration for a second field of study**

With reference to General Regulation G.6, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such a concession may be withdrawn by the dean/deans if the student does not perform satisfactorily.

2. **Acknowledgement of modules**

a. Subject to the stipulations of G.22.1, G.23.2 and the Joint Statute, a dean may acknowledge modules passed at another tertiary institution or at this University in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.
b. If there is overlap in the course content of the degree for which the student wishes to enrol or is enrolled and a degree already conferred, the Dean may not acknowledge any modules that form part of the degree already conferred.

Examinations and pass requirements

In calculating marks, General Regulation G12.2 applies.
Subject to the provisions of General Regulation G.26, a head of department determines, in consultation with the Dean

- when the honours examinations in his/her department will take place, provided that:

i. honours examinations which do not take place before the end of the academic year must take place no later than 18 January of the following year, and all examination results must be submitted to Student Administration by 25 January; and
ii. honours examinations which do not take place before the end of the first semester may take place no later than 15 July, and all examination results must be submitted to Student Administration on or before 18 July.

- whether a candidate will be admitted to a supplementary examination, provided that a supplementary examination is granted, only once in a maximum of two prescribed semester modules or once in one year module;
- supplementary examinations (if granted) cover the same subject matter as was the case for the examinations;
- NB: For the purpose of this provision, the phrase "not sit for an examination more than twice in the same subject" as it appears in General Regulation G.18.2, implies that a candidate may not be admitted to an examination in a module, including a supplementary examination, more than three times.
- the manner in which research reports are prepared and examined in his/her department.

NB: Full details are published in each department's postgraduate information brochure, which is available from the relevant head of department. The minimum pass mark for a research report is 50%. The provisions regarding pass requirements for dissertations contained in General Regulation G.12.2 apply mutatis mutandis to research reports.

Subject to the provisions of General Regulation G.12.2.1.3, the subminimum required in subdivisions of modules is published in the study guides, which is available from the relevant head of department.

Curriculum: Final year

Minimum credits: 120

Core modules

Taxation 751 (BEL 751) - Credits: 40.00
Taxation 761 (BEL 761) - Credits: 30.00
Taxation 785 (BEL 785) - Credits: 20.00
Research report 791 (BEL 791) - Credits: 30.00

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.