ENTERPRISES
University of Pretoria

Module in Advanced Taxation (Graduate Level)

Presented by the Department of Taxation, University of Pretoria

9 February 2019–16 November 2019

The **Module in Advanced Taxation (Graduate Level)** – previously known as the Graduate Programme in Advanced Taxation – is a building block towards the Knowledge and Practical Skills components of the Occupational Certificate: Tax Professional (www.thesait.org.za). Subject to further conditions*, this module will provide credit for the taxation module BEL300 of the BCom Financial Sciences Degree presented by the University of Pretoria. For successful completion of this programme, you will need to dedicate at least 400 input hours, which equate to at least 10 hours per week for the duration of the programme.

This module offers an opportunity for basic formal education in taxation to obtain detailed knowledge of the subject. The module will cover specific principles of the tax system in South Africa, for use in the financial sector or for entrepreneurs wanting to manage their own businesses. After successful completion of the module, you may enrol for the Module in Advanced taxation (Postgraduate Level), offered through our Training Solutions.

*In order to obtain the relevant credit, all tests must be written on the Hatfield Campus of the University of Pretoria and the final examination must be conducted closed-book.

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Module content

- Value Added Tax
- Framework of the income tax system
- Gross income, specific inclusions and exemptions
- Deductions (general, specific and capital allowances)
- Taxable Capital Gains and assessed capital losses
- Individuals (including Fringe benefits and retirement benefits) Provisional and employees' tax
- Trading stock (including share dealers)
- Interest
- Foreign exchange
- Dividends tax
- Different types of enterprises, including trusts
- Selected provisions of the Tax Administration Act

Module structure and venue

Option 1: Attendance in Pretoria

The module will be presented in English on 20 Saturdays (from 08:00 until 13:00) at the Hatfield Campus of the University of Pretoria. Tests will be written on six of these Saturdays. A detailed work schedule will be available at the commencement of the programme. Recordings of each lecture is made available electronically free of charge, should candidates not be able to attend a lecture.

Option 2: Distance learning

Recordings of the 20 lectures presented in Pretoria will be made available electronically 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 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 module at an extra cost. Price per DVD will available in February 2019.

Learning outcomes

After successfully completing this module you will

- have a detailed understanding of specific principles of the tax system in South Africa, including a basic application thereof
- understand the integration between various topics and types of taxes
- be able to do detailed calculations based on practical case studies as well as to provide advice to clients, and
- be able to enrol for the Module in Advanced taxation (Postgraduate Level), also offered through our Training Solutions.

Who should enrol?

This module is ideal for you if you are

- someone with formal tax knowledge interested in acquiring an in-depth understanding and practical application of the South African tax system for use in the financial or public sector, or
- an entrepreneur wanting to manage your own business.

Module fees

Full payment on/before 8 December 2018: **R12 500.00 (VAT incl.)**
Full payment from 9 December 2018: **R14 000.00 (VAT incl.)**
Module fees include all course material and refreshments during contact days.

Module fees must be paid in full 14 days prior to course start dates. Proof of payment can be submitted to enrolments@enterprises.up.ac.za. The closing date for registrations is 25 January 2019.

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

- SILKE: South African Income Tax (2019).

Admission requirements

Prospective delegates should at least have

- successfully completed of the Module in Basic Taxation presented by the University of Pretoria or any tax specific short course or a tax module at a tertiary institution with a duration of at least six months within the last three years, or
- at least three years relevant tax experience.

To assist with verification of compliance with admission requirements of the Module in Advanced Taxation (Graduate Level), please complete the short questionnaire using this **link**. After completion of the questionnaire, you will receive the online enrolment link to the correct module, alternatively you will receive information regarding an entrance assignment.

Accreditation and certification

Enterprises University of Pretoria (Pty) Ltd is wholly owned by the University of Pretoria. As a public higher education institution, the University of Pretoria functions in accordance to the Higher Education Act 101 of 1997. Enterprises University of Pretoria offers short courses on behalf of the University and these short courses are not credit-bearing, and do not lead to formal qualifications on the National Qualifications Framework (NQF) – unless stated otherwise. Delegates who successfully complete a short course and comply with the related assessment criteria (where applicable) are awarded certificates of successful completion and/or attendance by the University of Pretoria.

Registration and enquiries

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Shifting knowledge to insight