



# **Module in Basic Taxation**

## Presented by the Department of Taxation, University of Pretoria

### 16 February 2019–23 November 2019

The **Module in Basic Taxation** – previously known as the Graduate Programme in the Principles and Practical Application of Taxation – is a building block towards the Knowledge and Practical Skills components of the Tax Technician and Tax Professional Qualification offered through the South African Institute of Tax (SAIT) (www.thesait.org.za). For successful completion of this programme a candidate will need to dedicate at least 400 input hours, which equates to at least 10 hours per week for the duration of the programme. This programme offers an opportunity for individuals with no formal education in taxation to obtain valuable knowledge of the subject for use in the financial sector or for entrepreneurs wanting to manage their own business.

-Shifting knowledge to insight

#### **Module content**

- Tax in context (including basic accounting, economic and law principles affecting taxation)
- Framework of the income tax system
- Gross income, specific inclusions in income and specific exemptions from income
- General deductions, specific deductions and capital allowances
- Basic introduction to Capital Gains Tax

- Basic accounting principles affecting taxation
- Basic principles of management accounting affecting taxation
  Income tax liability of individuals, including allowances and
- fringe benefits
- Basic introduction to prepaid taxes
- Donations Tax and Estate Duty
- Basic introduction to Value Added Tax

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#### Module structure and venue

#### **Option 1: Attendance in Pretoria**

The programme will be presented in English on 21 Saturdays (from 08:00 until 13:30) at the Hatfield Campus of the University of Pretoria. Tests will be written on eight of these Saturdays. A detailed work program will be available at the commencement of the programme. Recordings of each lecture is made available electronically, free of charge, should you not be able to attend a lecture.

#### **Option 2: Distance learning**

The 21 lectures presented in Pretoria will be recorded of which the audio and YouTube links are made available free of charge within three days after the lecture taking place. 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 (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 programme at an additional cost per lecture.

#### **Learning outcomes**

After successfully completing this module you will

- have a thorough understanding of the general principles of the tax system in South Africa, including a basic application thereof, and
- be able to enrol for the Module in Advanced Taxation (Graduate Level), also offered through our Training Solutions.

#### Who should enrol?

This module is ideal for

- anyone with no prior tax knowledge who is interested in acquiring a basic understanding and application of the South African tax system for use in the financial sector, or
- an entrepreneur wanting to start their own business.

#### **Module fees**

Full payment on/before 8 December 2018: **R11 500.00 (VAT incl.)** Full payment from 9 December 2018: **R13 000.00 (VAT incl.)** 

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 registration is 1 February 2019. You must purchase the following prescribed text book separately at your own cost:

 SILKE: First Touch to Tax (2019) – only available from January 2019.

#### **Admission requirements**

Prospective delegates should at least have a Grade 12 qualification. Note that the presentation of this module is subject to a sufficient number of student enrolments.

To assist with verification of compliance with admission requirements of the Module in Basic Taxation, 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**

#### Module coordinator

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#### **Module presenters**

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## www.enterprises.up.ac.za

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