

# Intermediate Taxation

Presented by the Department of Taxation, University of Pretoria

**10% Early Bird Special**

Receive a 10% discount if you settle the full amount by 4 December 2023!

## Brief description

The Intermediate Taxation course offers an opportunity for basic formal education in taxation to obtain detailed knowledge and practical application of taxation. The course will cover specific principles of the tax system in South Africa, which can be applied in the financial sector or various professional contexts. For successful completion of this course, you will need to dedicate at least 400 input hours, which equate to at least 10 hours per week for the duration of the course. After successful completion of this course, you may enrol for the course in Advanced Taxation, offered through our Training Solutions.

*This course may serve as a pathway to gaining admission to the BCom (Honours) Taxation degree program offered by the University of Pretoria. To be eligible for admission to the BCom (Honours) Taxation degree, candidates are required to hold a BCom Degree. Additionally, all tests on this course must be taken under supervised conditions at the Hatfield campus of the University of Pretoria to fulfill the credit requirements for admission.*

## Course Content

- Value Added Tax
- Framework of the income tax system
- Residency test
- 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)
- Ring-fencing of assessed losses
- Provisional and employees' tax
- Trading stock (including share dealers)
- Interest
- Foreign exchange
- Dividends tax
- Different types of enterprises, including Local trusts
- Selected provisions of the Tax Administration Act
- Donations tax and Estate duty

## Course Structure and Venue

This course follows a virtual learning approach, where all lectures will be pre-recorded and accessible to candidates. However, please note that some lectures may also be presented live on certain Saturdays through an online platform. In addition to this, live Q+A sessions, (on selected Saturdays) will be facilitated, allowing candidates to seek clarification or pose questions related to the pre-recorded lectures. Furthermore, tutorials will predominantly be conducted in real-time on scheduled Saturdays. Please ensure you have a stable internet connection to attend both live sessions and access lecture recordings. Detailed information will be provided in the welcome letter and study guide distributed at the beginning of the course.



Shifting knowledge to insight

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## Learning Outcomes

After successfully completing this course 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 course in Advanced Taxation, also offered through our Training Solutions.

## Who Should Enrol?


This course is ideal for

- Individuals interested in acquiring an in-depth understanding and practical application of the South African tax system

## 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.

 **Course date**  
17/24 February 2024 - 7 December 2024

 **Admission requirements:**  
**Prospective delegates should at least have**

- successfully completed 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 one year relevant tax experience.

**To assist with verification of compliance with these admission requirements, please email [juanita.venter@up.ac.za](mailto:juanita.venter@up.ac.za).**

 **Course fee:**  
**R16 500.00 per delegate (VAT incl.)**  
You must purchase the following prescribed text book separately at your own cost:

- 2023/2024 SAICA Student Handbook Volume 3 (Tax Legislation) (Published by LexisNexis), and
- SILKE: South African Income Tax (2024) (Published by LexisNexis).

## Registration and enquiries

### Client Information Centre

**Tel:** +27 (0)12 434 2500  
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## Course leader

Juanita Venter  
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