

University of Pretoria Yearbook 2017

Indirect tax 802 (IDT 802)

Qualification Postgraduate

Faculty [Faculty of Law](#)

Module credits 30.00

Programmes [LLM Mercantile Law \(Coursework\)](#)

Prerequisites No prerequisites.

Contact time 2 lectures per week

Language of tuition Afrikaans and English is used in one class

Academic organisation Mercantile Law

Period of presentation Semester 2

Module content

(a) The basic working of VAT (b) Output tax (c) Input tax (d) Exempt supplies (e) Zero-rated supplies (f) Adjustments in respect of change of use (g) Objection and appeal procedure under the VAT Act

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