



---

# University of Pretoria Yearbook 2017

---

## Indirect tax 802 (IDT 802)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Law</a>
<b>Module credits</b>	30.00
<b>Programmes</b>	<a href="#">LLM Mercantile Law (Coursework)</a>
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Afrikaans and English is used in one class
<b>Academic organisation</b>	Mercantile Law
<b>Period of presentation</b>	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

---

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.