



# University of Pretoria Yearbook 2018

## Taxation 300 (BEL 300)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	40.00
<b>Programmes</b>	<a href="#">BCom</a> <a href="#">BCom Accounting Sciences</a> <a href="#">BCom Financial Sciences</a> <a href="#">BCom Informatics Information Systems</a> <a href="#">BCom Law</a>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	BEL 200 and FRK 221 GS or FRK 201 GS
<b>Contact time</b>	1 discussion class per week, 4 lectures per week
<b>Language of tuition</b>	Separate classes for Afrikaans and English
<b>Department</b>	Taxation
<b>Period of presentation</b>	Year

### Module content

The purpose of the module is to enable the learner to calculate the value-added tax liability and to journalise transactions; calculate the normal tax liability (including the determination of taxable capital gains and assessed capital losses) of individuals, companies, estates and trusts, discuss tax principles on value-added tax and normal tax; and calculate and discuss provisional and employees' tax and to object against an assessment.

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.