



University of Pretoria Yearbook 2018

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 are used in one class
Department	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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