



University of Pretoria Yearbook 2019

Indirect tax 802 (IDT 802)

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| Qualification | Postgraduate |
| Faculty | Faculty of Law |
| Module credits | 30.00 |
| Prerequisites | No prerequisites. |
| Contact time | 2 lectures per week |
| Language of tuition | Module is presented in English |
| 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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