



# University of Pretoria Yearbook 2020

## 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> <a href="#">BIT Information Systems</a>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	BEL 200 and FRK 221 or FRK 201
<b>Contact time</b>	1 discussion class per week, 4 lectures per week
<b>Language of tuition</b>	Module is presented in 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.

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