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# University of Pretoria Yearbook 2020

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## Indirect tax 803 (TAX 803)

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| <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 Tax Law (Coursework)</a> |
| <b>Prerequisites</b>          | TAX 801                                  |
| <b>Contact time</b>           | 2 lectures per week                      |
| <b>Language of tuition</b>    | Module is presented in English           |
| <b>Department</b>             | Mercantile Law                           |
| <b>Period of presentation</b> | Semester 2                               |

### Module content

- The basic working of VAT
- Output tax
- Input tax
- Exempt supplies
- Zero-rated supplies
- Adjustments in respect of change of use
- e-commerce and tax
- Customs duty and excise tax.

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