University of Pretoria Yearbook 2022

Indirect tax 802 (IDT 802)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
NQF Level	09
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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