University of Pretoria Yearbook 2022

BComHons (Taxation) (07240043)

Department	Taxation
Minimum duration of study	1 year
Total credits	120
NQF level	08

Programme information

Contact: Department of Taxation 012 420 4983

Admission requirements

1. Relevant BCom degree
2. Weighted average of at least 60% for Taxation at final-year level

Additional requirements

Registration for a second field of study

With reference to General Academic Regulation G23, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such a concession may be withdrawn by the dean/deans if the student does not perform satisfactorily.

Recognition of modules

1. Subject to the stipulations of General Academic Regulation G23 and the Joint Statute, a dean may acknowledge modules passed at another tertiary institution or at this university in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.
2. If there is overlap in the course content of the degree for which the student wishes to enrol or is enrolled and a degree already conferred, the Dean may not acknowledge any modules that form part of the degree already conferred.

Examinations and pass requirements

Subject to the provisions of General Academic Regulation G26, a head of department determines, in consultation with the Dean when the honours examinations in his/her department will take place, provided that:

- honours examinations which do not take place before the end of the academic year must take place before the closing date of the special exam period in the beginning of the following academic year, and all examination results must be submitted to Student Administration before the closing date of submission of marks; and
- honours examinations which do not take place before the end of the first semester may take place no later than the closing date of the exam period, and all examination results must be submitted to Student Administration on or before the closing date of submission of marks.

The head of the department determines:

- whether a candidate will be admitted to a supplementary examination, provided that a supplementary examination is granted, only once in a maximum of two prescribed semester modules or once in one year module.
- the manner in which research reports are prepared and examined in his/her department.

Supplementary examinations (if granted) cover the same subject matter as was the case for the examinations. A student may not enrol for the same module more than once, unless the dean has approved a second enrolment based on an application supported by a valid reason or motivation. Also refer to General Academic Regulation G18.3.

NB: Full details are published in each department's postgraduate information brochure, which is available from the relevant head of department. The minimum pass mark for a research report is 50%.

Subject to the provisions of G26, the subminimum required in subdivisions of modules is published in the study guides, which are available from the relevant head of department.

Curriculum: Final year

Minimum credits: 120

Core modules

Taxation 751 (BEL 751)

Module credits	40.00
NQF Level	08
Prerequisites	BEL 300
Contact time	1 lecture per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

This module is principle based and a lot of attention is given to ensure students will grasp and apply the core principles of taxation. The aim is to equip students with sufficient base knowledge about tax to further upskill themselves as tax legislation changes or as they move into a tax specialist role in future.

Taxation 761 (BEL 761)

Module credits	30.00
NQF Level	08
Prerequisites	BEL 300
Contact time	1 lecture per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

This module will enable a student to interpret and apply relevant provisions as contained in various domestic tax laws, especially the Income Tax Act (No 58 of 1962), the Value Added Tax Act (No 89 of 1991), the Estate Duty Act (No 45 of 1955), and the Tax Administration Act (No 28 of 2011).

Taxation 785 (BEL 785)

Module credits	20.00
NQF Level	08
Prerequisites	BEL 300
Contact time	1 lecture per week
Language of tuition	Module is presented in English

Department	Taxation
Period of presentation	Year

Module content

This module will enable a student to understand the tax environment and the effect of relevant legislation on specific taxpayers impacted by such environment.

Research report 791 (BEL 791)

Module credits	30.00
NQF Level	08
Prerequisites	BEL 300
Contact time	1 lecture per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

Research methodology and technical report.

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The General Academic Regulations (G Regulations) and General Student Rules apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.