



University of Pretoria Yearbook 2016

Taxation 300 (BEL 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
Programmes	BCom Accounting Sciences BCom Economic and Management Sc BCom Financial Sciences BCom Informatics: Information Systems BCom Law
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	BEL 200 and FRK 221 GS or FRK 201 GS
Contact time	4 lectures per week, 1 discussion class per week
Language of tuition	Both Afr and Eng
Academic organisation	Taxation
Period of presentation	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; and calculate provisional and employees' tax and to object against an assessment.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of each student to familiarise himself or herself well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.