

University of Pretoria Yearbook 2016

Individual and corporate taxation 802 (CTI 802)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
Programmes	LLM Option: Tax Law (Coursework)
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Double Medium
Academic organisation	Mercantile Law
Period of presentation	Semester 2

Module content

- (a) Fringe benefits
- (b) PAYE
- (c) Labour brokers and personal service companies
- (d) Donations tax
- (e) Estate duty
- (f) Capital Gains Tax
- (g) Dividends and STC
- (h) General deductibility of interest
- (i) Structured finance transactions
- (j) Alternative funding transactions and derivatives
- (k) Special rules on companies
- (l) Small business entities
- (m) Special taxpayers

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 students to familiarise themselves 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.