

University of Pretoria Yearbook 2017

Taxation 200 (BEL 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
Programmes	BCom BCom Accounting Sciences BCom Financial Sciences BCom Informatics Information Systems BCom Law
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	FRK 111 and FRK 121 or FRK 100 or FRK 101. Only available to BCom (Option Taxation, Accounting Sciences, Financial Management Sciences, Financial Sciences, Informatics, Investment Management and Law) students.
Contact time	1 practical per week, 3 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Academic organisation	Taxation
Period of presentation	Year

Module content

Introduction to income tax in respect of companies and individuals

In this module an introduction to the administration of deceased and insolvent estates is provided. Specific emphasis is placed on the preparation of the executor's account for deceased estates as well as the trustee's account for insolvent estates. The calculation of estate duty is also dealt with in detail. Introduction to taxation, objection and appeal, gross income, source of income, gross income (special inclusions), exempt income, general deduction formula, assessed losses, special deductions for companies, special deductions for individuals, capital allowances.

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