

# University of Pretoria Yearbook 2017

## Individual and corporate taxation 802 (CTI 802)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Law</a>
<b>Module credits</b>	30.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Afrikaans and English is used in one class
<b>Academic organisation</b>	Mercantile Law
<b>Period of presentation</b>	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

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