

# University of Pretoria Yearbook 2017

## Indirect tax 802 (IDT 802)

**Qualification** Postgraduate

**Faculty** [Faculty of Law](#)

**Module credits** 30.00

**Programmes** [LLM Mercantile Law \(Coursework\)](#)

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week

**Language of tuition** Afrikaans and English is used in one class

**Academic organisation** Mercantile Law

**Period of presentation** Semester 2

### Module content

(a) The basic working of VAT (b) Output tax (c) Input tax (d) Exempt supplies (e) Zero-rated supplies (f) Adjustments in respect of change of use (g) Objection and appeal procedure under the VAT Act

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