

Universiteit van Pretoria Jaarboek 2018

Belasting 701 (BEL 701)

Kwalifikasie	Nagraads
Fakulteit	Fakulteit Ekonomiese en Bestuurswetenskappe
Modulekrediete	30.00
Voorvereistes	BEL 300
Kontaktyd	1 lesing per week
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Departement	Belasting
Aanbiedingstydperk	Jaar

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar

The module is principally concerned with the taxes and duties levied in terms of the following six statutes:

- Income Tax Act, 1962 (Act 58 of 1962);
- Value-Added Tax Act, 1991 (Act 89 of 1991);
- Estate Duty Act, 1995 (Act 45 of 1995);
- Sections 2(1)(b) and 9(15) of the Transfer Duty Act, 1949 (Act 49 of 1949);
- Section 2 of the Securities Transfer Tax Act, 2007 (Act 25 of 2007); and
- Certain sections of the Tax Administration Act, 2011 (Act 28 of 2011).

The purpose of the module is to enable the learner to integrate all the above taxes and to prepare tax calculations and to advise on tax matters in accordance with legal requirements. The content and knowledge levels of this module are revised annually based on the examinable taxation pronouncements for SAICA's Initial Test of Competence.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die [Algemene Regulasies \(G Regulasies\)](#) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertrouwd met hierdie regulasies sowel as met die inligting vervat in die [Algemene Reëls](#) sal wees. Onkunde betreffende hierdie regulasies en reëls sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.