



University of Pretoria Yearbook 2018

Individual and corporate taxation 802 (CTI 802)

Qualification Postgraduate

Faculty [Faculty of Law](#)

Module credits 30.00

Prerequisites No prerequisites.

Contact time 2 lectures per week

Language of tuition Afrikaans and English are used in one class

Department 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

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