

# University of Pretoria Yearbook 2018

## Income and consumption taxes 803 (TAX 803)

**Qualification** Postgraduate

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

**Module credits** 40.00

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

**Prerequisites** TAX 801

**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) South African Income Tax Act (No 58 of 1962)
- (b) Value-Added Tax Act (No 89 of 1991)
- (c) Other related income and consumption taxes

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