



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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