

University of Pretoria Yearbook 2019

Introduction to the tax environment 840 (EKN 840)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	15.00
Programmes	MPhil Taxation (Coursework)
Prerequisites	No prerequisites.
Contact time	5 days 08h00 to 16h00
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1

Module content

This module will review and analyse the impact of tax systems and different tax instruments on the allocation and mobilisation of resources, economic stability and growth, as well as the distribution of income and wealth, as well as the appropriate role and design of different taxes. It will further cover taxation in the context of constitutional and administrative law, procedural law, an appropriate constitutional and legal environment for a well-functioning tax system, as well as the theoretical and practical aspects of drafting and interpreting tax legislation.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.