

University of Pretoria Yearbook 2019

Indirect tax 802 (IDT 802)

Qualification Postgraduate

Faculty [Faculty of Law](#)

Module credits 30.00

Prerequisites No prerequisites.

Contact time 2 lectures per week

Language of tuition Module is presented in English

Department Mercantile Law

Period of presentation Semester 2

Module content

- (a) The basic working of VAT
- (b) Output tax
- (c) Input tax
- (d) Exempt supplies
- (e) Zero-rated supplies
- (f) Adjustments in respect of change of use
- (g) Objection and appeal procedure under the VAT Act

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