



University of Pretoria Yearbook 2019

Indirect tax 803 (TAX 803)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
Programmes	LLM Tax Law (Coursework)
Prerequisites	TAX 801
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law
Period of presentation	Semester 2

Module content

- The basic working of VAT
- Output tax
- Input tax
- Exempt supplies
- Zero-rated supplies
- Adjustments in respect of change of use
- e-commerce and tax
- Customs duty and excise tax.

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