

University of Pretoria Yearbook 2020

Taxation 761 (BEL 761)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	30.00
Programmes	BComHons Taxation
Prerequisites	BEL 300
Contact time	1 lecture per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

This module will enable a student to interpret and apply relevant provisions as contained in various domestic tax laws, especially the Income Tax Act (No 58 of 1962), the Value Added Tax Act (No 89 of 1991), the Estate Duty Act (No 45 of 1955), and the Tax Administration Act (No 28 of 2011).

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.