

# University of Pretoria Yearbook 2020

## Principles of income taxation 836 (EKN 836)

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| <b>Qualification</b>          | Postgraduate  |
| <b>Faculty</b>                | <a href="#">Faculty of Economic and Management Sciences</a> |
| <b>Module credits</b>         | 15.00   |
| <b>Programmes</b>             | <a href="#">MPhil Taxation (Coursework)</a>                 |
| <b>Prerequisites</b>          | No prerequisites.   |
| <b>Language of tuition</b>    | Module is presented in English                              |
| <b>Department</b>             | Economics   |
| <b>Period of presentation</b> | Semester 1 or Semester 2                                    |

### Module content

This module deals with the theoretical and practical aspects of taxing small, medium and large businesses in the context of developing countries in Africa – especially focusing on the income tax issues raised by taxing business income.

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