

# University of Pretoria Yearbook 2021

## Taxation 300 (BEL 300)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 40.00

**NQF Level** 07

**Programmes** [BCom](#)

[BCom Accounting Sciences](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Law](#)

[BIT Information Systems](#)

**Service modules** Faculty of Engineering, Built Environment and Information Technology

**Prerequisites** BEL 200 and FRK 221 or FRK 201

**Contact time** 1 discussion class per week, 4 lectures per week

**Language of tuition** Module is presented in English

**Department** Taxation

**Period of presentation** Year

### Module content

The purpose of the module is to enable the learner to calculate the value-added tax liability and to journalise transactions; calculate the normal tax liability (including the determination of taxable capital gains and assessed capital losses) of individuals, companies, estates and trusts, discuss tax principles on value-added tax and normal tax; and calculate and discuss provisional and employees' tax and to object against an assessment.

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