

University of Pretoria Yearbook 2021

Taxation 705 (BEL 705)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	08
Programmes	PGDip Accounting Sciences
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	Separate classes for Afrikaans and English
Department	Taxation
Period of presentation	Year

Module content

This module will be principle based and a lot of attention will be given to ensuring students have grasped and can apply the core principles, with emphasis on developing lifelong learners. Our aim is to equip students with sufficient base knowledge about tax to further upskill themselves as tax legislation changes or as they move into a tax specialist role in future.

Provisions from the following Acts are included in the syllabus:

- The Income Tax Act, 1962 (Act 58 of 1962);
- The Estate Duty Act, 1955 (Act 45 of 1955);
- The Value-Added Tax Act, 1991 (Act 89 of 1991);
- The Tax Administration Act, 2011 (Act 28 of 2011).
- The Transfer Duty Act, 1949 (Act 49 of 1949); and
- The Securities Transfer Tax Act, 2007 (Act 25 of 2007).

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.