



# University of Pretoria Yearbook 2021

## Taxation 200 (BEL 200)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	32.00
<b>NQF Level</b>	06
<b>Programmes</b>	<a href="#">BCom</a> <a href="#">BCom Accounting Sciences</a> <a href="#">BCom Financial Sciences</a> <a href="#">BCom Informatics Information Systems</a> <a href="#">BCom Law</a> <a href="#">BIT Information Systems</a>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	FRK 111 and FRK 121 or FRK 100 or FRK 101. Only available to BCom (Option Taxation, Accounting Sciences, Financial Management Sciences, Financial Sciences, Informatics, Investment Management and Law) students.
<b>Contact time</b>	1 practical per week, 3 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Taxation
<b>Period of presentation</b>	Year

### Module content

In this module an introduction to taxation as a discipline in the South African tax environment is provided. The income tax concepts covered in this module are gross income, special inclusions, exempt income, general deductions, special deductions, prohibited deductions and allowed assessed losses. The implications of a capital gains tax event, specific sections of the Income Tax Act applicable on individuals as well as fringe benefits and specific allowances for individuals are discussed. Concepts such as the prepaid tax system, tax implications of donations tax events as well as the tax implications of a deceased person will be covered. Finally an introduction to the basic principles of VAT is included.

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