



University of Pretoria Yearbook 2021

Taxation 200 (BEL 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
NQF Level	06
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	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.
Contact time	1 practical per week, 3 lectures per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	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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