



University of Pretoria Yearbook 2021

Introduction to the tax environment 840 (EKN 840)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	15.00
NQF Level	09
Programmes	MPhil Taxation (Coursework)
Prerequisites	No prerequisites.
Contact time	5 days 08h00 to 16h00
Language of tuition	Module is presented in English
Department	Economics
Period of presentation	Semester 1

Module content

This module will review and analyse the impact of tax systems and different tax instruments on the allocation and mobilisation of resources, economic stability and growth, as well as the distribution of income and wealth, as well as the appropriate role and design of different taxes. It will further cover taxation in the context of constitutional and administrative law, procedural law, an appropriate constitutional and legal environment for a well-functioning tax system, as well as the theoretical and practical aspects of drafting and interpreting tax legislation.

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