

University of Pretoria Yearbook 2021

Indirect tax 802 (IDT 802)

Qualification Postgraduate

Faculty [Faculty of Law](#)

Module credits 30.00

NQF Level 09

Prerequisites No prerequisites.

Contact time 2 lectures per week

Language of tuition Module is presented in English

Department Mercantile Law

Period of presentation Semester 2

Module content

- The basic working of VAT
- Output tax
- Input tax
- Exempt supplies
- Zero-rated supplies
- Adjustments in respect of change of use
- Objection and appeal procedure under the VAT Act

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