



University of Pretoria Yearbook 2021

Indirect tax 803 (TAX 803)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
NQF Level	09
Programmes	LLM Tax Law (Coursework)
Prerequisites	TAX 801
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
- e-commerce and tax
- Customs duty and excise tax.

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.