

University of Pretoria Yearbook 2022

Taxation 300 (BEL 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	07
Programmes	BCom (Informatics) Information Systems
	BCom (Law)
	BCom
	BCom (Accounting Sciences)
	BCom (Financial Sciences)
	BIT (Information Systems)
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	BEL 200 and FRK 221 or FRK 201
Contact time	1 discussion class per week, 4 lectures per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

The purpose of the module is to enable the learner to calculate the value-added tax liability and to journalise transactions; calculate the normal tax liability (including the determination of taxable capital gains and assessed capital losses) of individuals, companies, estates and trusts, discuss tax principles on value-added tax and normal tax; and calculate and discuss provisional and employees' tax and to object against an assessment.

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.