

University of Pretoria Yearbook 2022

Taxation 701 (BEL 701)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	30.00
NQF Level	08
Prerequisites	BEL 300
Contact time	1 lecture per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

The module is principally concerned with the taxes and duties levied in terms of the following six statutes:

- Income Tax Act, 1962 (Act 58 of 1962);
- Value-Added Tax Act, 1991 (Act 89 of 1991);
- Estate Duty Act, 1995 (Act 45 of 1995);
- Sections 2(1)(b) and 9(15) of the Transfer Duty Act, 1949 (Act 49 of 1949);
- Section 2 of the Securities Transfer Tax Act, 2007 (Act 25 of 2007); and
- Certain sections of the Tax Administration Act, 2011 (Act 28 of 2011).

The purpose of the module is to enable the learner to integrate all the above taxes and to prepare tax calculations and to advise on tax matters in accordance with legal requirements. The content and knowledge levels of this module are revised annually based on the examinable taxation pronouncements for SAICA's Initial Test of Competence.

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