



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.

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