

# University of Pretoria Yearbook 2022

## Principles of income taxation 836 (EKN 836)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Programmes</b>	<a href="#">MPhil (Taxation) (Coursework)</a>
<b>Prerequisites</b>	No prerequisites.
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Economics
<b>Period of presentation</b>	Semester 1 or Semester 2

### Module content

This module deals with the theoretical and practical aspects of taxing small, medium and large businesses in the context of developing countries in Africa – especially focusing on the income tax issues raised by taxing business income.

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