

University of Pretoria Yearbook 2022

Sub-national taxation 838 (EKN 838)

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| Qualification | Postgraduate |
| Faculty | Faculty of Economic and Management Sciences |
| Module credits | 15.00 |
| NQF Level | 09 |
| Programmes | MPhil (Taxation) (Coursework) |
| Prerequisites | No prerequisites. |
| Language of tuition | Module is presented in English |
| Department | Economics |
| Period of presentation | Semester 1 or Semester 2 |

Module content

This module will deal with the policy and practical considerations of administrative and fiscal decentralisation, appropriate sources of revenue for sub-national government, property taxation, subnational budgeting and financial management, as well as sub-national tax administration and revenue enhancement.

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