

# University of Pretoria Yearbook 2022

## Value added tax 803 (TAX 803)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Law</a>
<b>Module credits</b>	30.00
<b>NQF Level</b>	09
<b>Programmes</b>	<a href="#">LLM (Tax Law) (Coursework)</a>
<b>Prerequisites</b>	TAX 801
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Mercantile Law
<b>Period of presentation</b>	Semester 2

### Module content

- The basic working of VAT
- Output tax
- Input tax
- Exempt supplies
- Zero-rated supplies
- Adjustments in respect of change of use
- e-commerce and tax
- Customs duty and excise tax.

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