



University of Pretoria Yearbook 2022

Value added tax 803 (TAX 803)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
NQF Level	09
Programmes	LLM (Tax Law) (Coursework)
Prerequisites	TAX 801
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law
Period of presentation	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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