

# University of Pretoria Yearbook 2023

## Taxation 701 (BEL 701)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	30.00
<b>NQF Level</b>	08
<b>Prerequisites</b>	BEL 300
<b>Contact time</b>	1 lecture per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Taxation
<b>Period of presentation</b>	Year

### Module content

The module is principally concerned with the taxes and duties levied in terms of the following six statutes:

- Income Tax Act, 1962 (Act 58 of 1962);
- Value-Added Tax Act, 1991 (Act 89 of 1991);
- Estate Duty Act, 1995 (Act 45 of 1995);
- Sections 2(1)(b) and 9(15) of the Transfer Duty Act, 1949 (Act 49 of 1949);
- Section 2 of the Securities Transfer Tax Act, 2007 (Act 25 of 2007); and
- Certain sections of the Tax Administration Act, 2011 (Act 28 of 2011).

The purpose of the module is to enable the learner to integrate all the above taxes and to prepare tax calculations and to advise on tax matters in accordance with legal requirements. The content and knowledge levels of this module are revised annually based on the examinable taxation pronouncements for SAICA's Initial Test of Competence.

### Regulations and rules

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these

regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.

**University of Pretoria Programme Qualification Mix (PQM) verification project**

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.