

University of Pretoria Yearbook 2023

Taxation 705 (BEL 705)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	08
Programmes	PGDip (Accounting Sciences)
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	Separate classes for Afrikaans and English
Department	Taxation
Period of presentation	Year

Module content

This module will be principle based and a lot of attention will be given to ensuring students have grasped and can apply the core principles, with emphasis on developing lifelong learners. Our aim is to equip students with sufficient base knowledge about tax to further upskill themselves as tax legislation changes or as they move into a tax specialist role in future.

Provisions from the following Acts are included in the syllabus:

- The Income Tax Act, 1962 (Act 58 of 1962);
- The Estate Duty Act, 1955 (Act 45 of 1955);
- The Value-Added Tax Act, 1991 (Act 89 of 1991);
- The Tax Administration Act, 2011 (Act 28 of 2011).
- The Transfer Duty Act, 1949 (Act 49 of 1949); and
- The Securities Transfer Tax Act, 2007 (Act 25 of 2007).

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.