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# University of Pretoria Yearbook 2023

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## Sub-national taxation 838 (EKN 838)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Programmes</b>	<a href="#">MPhil (Taxation) (Coursework)</a>
<b>Prerequisites</b>	No prerequisites.
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Economics
<b>Period of presentation</b>	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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