

University of Pretoria Yearbook 2025

Taxation 200 (BEL 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
NQF Level	06
Programmes	BCom 3-year programme BCom 4-year programme BCom specialising in Financial Management Sciences BCom specialising in Information Systems BCom specialising in Law Bachelor of Information Technology in Information Systems [BIT]
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	FRK 111 and FRK 121 or BUS100 or RRP100. Only available to BCom 3-year and 4-year programme, Financial Management Sciences, Informatics, and Law and Information Technology Information Systems [BIT] students.
Contact time	3 lectures per week, 1 practical per week
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

Module content

This module introduces students to taxation in the context of its history, its basic principles and its interdisciplinary nature as it relates to policy, legislation and governance. It also addresses the inherent demand for ethical and responsible conduct by all tax practitioners/professionals and taxpayers in pursuit of sustainable development in South Africa. The module is principles-based and will enable a student to interpret and apply the fundamental principles and concepts of taxation, specifically related to the Income Tax Act (No. 58 of 1962). In addition, the module will enable a student to interpret and apply specific sections in the Income Tax Act relating to donations and deceased estates.

General Academic Regulations and Student Rules

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. The G Regulations are updated annually and may be amended after the publication of this information.

Regulations, degree requirements and information

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

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 (HEQSF) 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.