



University of Pretoria Yearbook 2016

Indirect tax 802 (IDT 802)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
Programmes	LLM Option: Mercantile Law (Coursework)
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Double Medium
Academic organisation	Mercantile Law
Period of presentation	Semester 2

Module content

(a) The basic working of VAT (b) Output tax (c) Input tax (d) Exempt supplies (e) Zero-rated supplies (f) Adjustments in respect of change of use (g) Objection and appeal procedure under the VAT Act

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