



University of Pretoria Yearbook 2017

Indirect tax 802 (IDT 802)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
Programmes	LLM Mercantile Law (Coursework)
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Afrikaans and English is used in one class
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

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.