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# University of Pretoria Yearbook 2018

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## Indirect tax 802 (IDT 802)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Law</a>
<b>Module credits</b>	30.00
<b>Programmes</b>	<a href="#">LLM Mercantile Law (Coursework)</a>
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Afrikaans and English are used in one class
<b>Department</b>	Mercantile Law
<b>Period of presentation</b>	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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