CREDIBLE EXPERTS
INcredible Training

Graduate Programme in Advanced Taxation
Presented by the Department of Taxation, University of Pretoria

07 February 2015 – 21 November 2015

FINANCIAL SCIENCE & ECONOMICS

Credits: 40          NQF Level: 7

BRIEF DESCRIPTION

This course represents 40 credits* of the 420 required credits for the BCom Financial Sciences Degree presented by the University of Pretoria (Click here for the admission requirements of this degree). This course is also a building block towards the Knowledge and Practical Skills components (Read more) of the Tax Professional Qualification. For successful completion of this course a candidate will need to dedicate at least 400 input hours.

This course offers an opportunity for individuals with basic formal education in taxation to obtain detailed knowledge of the subject. The course will cover specific principles of the tax system in South Africa, for use in the financial or public sector or for entrepreneurs wanting to manage their own businesses. After successful completion of the programme candidates may enrol for the Post Graduate Programme in Advanced Taxation, offered through Continuing Education at the University of Pretoria (CE at UP).

COURSE CONTENT

The following topics are covered in the course:

- Framework of the income tax system (including the capital gains tax framework);
- Basic review of gross income, specific inclusions in income and specific exemptions from income, general deductions, specific deductions and capital allowances, income tax liability of individuals, including allowances and fringe benefits, employees’ tax and provisional tax, donations tax and estate duty;
- Residence-based taxation and source-based taxation;
- Value added tax;
- Capital gains tax;
- Trading stock and share dealers;
- Interest and foreign exchange;
- Retirement benefits;
- Taxation of trusts;
- Taxation of different types of enterprises;
- Tax administration (including tax avoidance and dispute resolution).

Please review the course content of the other two programmes in taxation offered through CE at UP:
- Graduate Programme in the Principles and Practical Application of Taxation - Click here for more information
- Post Graduate Programme in Advanced Taxation - Click here for more information

LEARNING OUTCOMES

After successful completion of the course candidates will have a detailed understanding of specific principles of the tax system in South Africa and will be able to apply these principles in real life scenarios.

ADMISSION REQUIREMENTS

- Successful completion of the Graduate Programme in the Principles and Practical Application of Taxation course presented by the University of Pretoria or any tax specific short course or a tax module at a tertiary institution with a duration of at least six months, or
- At least three years tax experience.

ASSESSMENT/CERTIFICATION

Assessment will be conducted through the completion of assignments and written tests during the year as well as one final examination in on 21 November 2015. All assessments are open-book*. A year mark of 40% is necessary to obtain exam entrance and a final mark of 50% is required to successfully complete this course (subject to a sub-minimum of 50% in the exam).

*In order to obtain the relevant credit for the taxation module BEL 300 of the undergraduate BCom Financial Sciences Degree, the final examination will NOT be open book.
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COURSE FEE
Registration and full payment on/before 01 December 2014:
R11 700 per person (including VAT).
Registration and full payment from 02 December 2014:
R12 700 per person (including VAT).

TEXTBOOKS
Candidates must purchase the following two prescribed text books separately at own cost:
- SILKE: South African Income Tax (2015), and

Candidates can also purchase the question book titled Tax Workbook (2015). However, this book is only recommended and not prescribed.

PROGRAMME STRUCTURE AND VENUE

Option 1: Attendance in Pretoria (maximum 150 delegates)
The course will be presented in English on 18 Saturdays (from 8:00 until 13:00) at the Main Campus of the University of Pretoria. Tests will be written on eight of these Saturdays. A detailed work program will be available at the commencement of the course. Recorded audio of each lecture is made available free of charge, should candidates not be able to attend a lecture.

Option 2: Distance learning (anywhere in South Africa)
The 18 lectures presented in Pretoria will be recorded of which the audio is made available free of charge within 3 days after the lecture taking place. Distance candidates MUST have internet access on Saturday mornings for test purposes as well as scanning or fax facilities.

Tests are written at exactly the same time (via the online portal) as the candidates attending in Pretoria.

DVD’s
DVD’s of the lectures may be purchased separately by any candidate enrolled for the course at a cost of R65 per lecture (excluding postage).

Closing date for registration 26 January 2015.

Please note that all enrollments MUST be done online
Click here to enrol online

GENERAL ENQUIRIES
Continuing Education at University of Pretoria (CE at UP)
Tel: +27(0) 12 434 2500
Fax: +27(0) 12 434 2505
E-mail: info@ce.up.ac.za

ENQUIRIES REGARDING ADMISSION REQUIREMENTS
E-mail: taxcertificates@up.ac.za

Contact us: Tel: 012 434 2500  Fax: 012 434 2505  E-mail: info@ce.up.ac.za
For customised courses: E-mail quote@ce.up.ac.za for quotations on in-house training.