

## Advanced Taxation

(Previously known as Module in Advanced Taxation (Postgraduate Level))

Presented by the Department of Taxation, University of Pretoria

5 February –29 October 2022

For over a decade, the course in **Advanced Taxation** has been a building block towards the Knowledge and Practical Skills components of the Occupational Certificate: Tax Professional ([www.thesait.org.za](http://www.thesait.org.za)). Subject to further conditions\*, this course will provide credit for the taxation module BEL751 of the BCom (Honours) Taxation degree presented by the University of Pretoria. For successful completion of this course, you will need to dedicate at least 400 input hours, which equate to at least 10 hours per week for the duration of the course.

This course offers an opportunity for individuals with prior formal education in taxation to acquire an in-depth understanding and practical application of the latest provisions contained in the South African Income Tax Act, Value-Added Tax Act and Estate Duty Act. Provisions relating to specialist industries, however, are not included.

\*In order to obtain the relevant credit, a delegate must hold a BCom degree that includes taxation and financial accounting modules at third-year level and all tests must be written on the Hatfield Campus of the University of Pretoria.

NEXT PAGE 

*Shifting knowledge to insight*



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## Course content

- Value-Added Tax
- Gross income and specific inclusions
- Deductions (general, specific and capital allowances)
- Taxable capital gains and assessed capital losses (CGT)
- Trading stock (including share dealers)
- Foreign exchange
- Individuals (including share incentive schemes)
- Prepayment of taxes (provisional and employees' tax)
- Estate duty (and income tax of estates)
- Local trusts
- Donations tax
- International taxation (residents vs. non-residents)
- Dividends tax
- Different types of enterprises
- Corporate Rules
- Tax avoidance
- Selected provisions of the Tax Administration Act, Transfer Duty Act and Securities Transfer Tax Act

## Course structure and venue

### Option 1: Attendance in Pretoria (subject to the campus being open)

The course will be presented in English on 20 Saturdays (from 08:00 until 13:00) at the Hatfield Campus of the University of Pretoria (not including the four Saturdays for test and exam purposes). Recordings of each lecture will be made available electronically free of charge, should candidates not be able to attend a lecture. In the event of any restrictions to access the campus, recordings of lectures will be made available to all delegates.

### Option 2: Distance learning

Recordings of the 20 lectures presented in Pretoria will be made available within a day of the lecture. Distance candidates must have internet access on Saturday mornings to write and upload tests. Tests are written at exactly the same time as the candidates attending in Pretoria. The tests are made available via the online portal. The final exam will be written under supervision within a 120km radius of your location.

## Learning outcomes

After successfully completing the course, you will

- have an in-depth understanding and will be able to apply principles of the Income Tax Act, the Value-Added Tax Act and the Estate Duty Act
- have a basic understanding of selected provisions in Tax Administration Act, Transfer Duty Act and the Securities Transfer Tax Act
- understand the integration between various topics and types of taxes, and
- be able to do detailed calculations based on practical case studies as well as to provide advice to clients.

## Who should enrol?

This course is ideal for you if you

- have formal tax knowledge and is interested in acquiring an in-depth understanding and practical application of the South African tax system,
- are an entrepreneur wanting to manage your own business, or
- are a Tax Practitioner or Chartered Accountant who would like to enhance and update your technical tax knowledge.

## Course fees

**R15 000.00 per delegate (VAT incl.)**

**The closing date for registration and payment is 24 January 2022. No late payments or registrations will be accepted. Proof of payment must be submitted to [enrolments@enterprises.up.ac.za](mailto:enrolments@enterprises.up.ac.za).**

You must purchase the following three prescribed text books at your own cost

- 2021/2022 SAICA Student Handbook Volume 3 (Tax Legislation) (Published by LexisNexis)
- SILKE: South African Income Tax (2022) (Published by LexisNexis), and
- A Student's Guide to Advanced Tax (2022) Brettenny & Singleton (Published by Tax Research & Publications CC).

## Admission requirements

### First category

Prospective delegates should at least have

- successfully completed the Intermediate Taxation course (previously known as the Module in Advanced Taxation (Graduate Level)) presented by the University of Pretoria (or equivalent) within the last three years (a final mark of at least 55% is recommended but not required), or
- successfully completed taxation in the final year of a BCom or BCompt degree within the last three years (a final mark of at least 55% is recommended but not required).

### Second category

Delegates who have already successfully completed a similar postgraduate course and are interested in this course for update or CPD purposes. These delegates should at least have a

- BCom (Hons) degree with taxation as a subject
- Certificate in the Theory of Accountancy (CTA), or
- CA (SA) designation.

### Third category

- Delegates who successfully complete the entrance assignment.

If you fall in the third category, please request the entrance assignment from the course leader via e-mail: [karen.stark@up.ac.za](mailto:karen.stark@up.ac.za)

## Accreditation and certification

Enterprises University of Pretoria (Pty) Ltd is wholly owned by the University of Pretoria. As a public higher education institution, the University of Pretoria functions in accordance to the Higher Education Act 101 of 1997. Enterprises University of Pretoria offers short courses on behalf of the University and these short courses are not credit-bearing, and do not lead to formal qualifications on the National Qualifications Framework (NQF) – unless stated otherwise. Delegates who successfully complete a short course and comply with the related assessment criteria (where applicable) are awarded certificates of successful completion and/or attendance by the University of Pretoria.

## Registration and enquiries

### Course coordinator

Peggy Motswatswa

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### Course leader

Karen Stark

Department of Taxation

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