



# Course Brochure

## CERTIFICATE IN TAXATION

Presented by the Department of Taxation, University of Pretoria

20 February – 20 November 2010

### BRIEF DESCRIPTION

This programme offers an opportunity for individuals with no formal education in taxation to obtain valuable knowledge of the subject. The programme will cover the theory of the tax system in South Africa as well as its practical application in case studies. After successful completion of the programme, candidates may, if they choose, enrol for the Advanced Certificate in Taxation, also presented by the same department.

### COURSE CONTENT

The following topics are covered in the programme:

- Overview of the South African tax system
- Framework of the income tax system (including the capital gains tax framework)
- Gross income, residence-based taxation, specific inclusions in income and specific exemptions from income
- General deductions, specific deductions and capital allowances
- Income tax liability of individuals
- Allowances and fringe benefits
- Employees' tax and provisional tax
- Taxation of farming income
- Donations tax
- Estate duty
- Introduction to taxation of corporate entities
- Taxation of trusts
- Capital gains tax
- Value added tax and transfer duty

### ADMISSION REQUIREMENTS

Matriculation certificate/ Grade 12 with Mathematics.

### PRESENTERS

Senior lecturers of the Department of Taxation, University of Pretoria.  
Guest lecturers may also be used for certain topics.

### WHO SHOULD ENROL?

Anyone who requires a better understanding of the South African tax system, including financial advisors with no or limited (or outdated) tax knowledge.

### PROGRAMME STRUCTURE AND VENUE

#### Option 1: Attendance in Pretoria

The programme will be presented on 14 Saturdays (07:00 – 13:00) at the Graduate Centre, University of Pretoria.

#### Option 2: Distance learning (anywhere in South Africa)

The 14 lectures presented in Pretoria will be recorded and DVD's will be sent on the Monday following the Saturday's lecture. Audio files of lectures presented will also be made available electronically within three days after each lecture.

#### Option 3: Lectures via live broadcasting

The 14 lectures presented in Pretoria will be broadcasted live to **Cape Town, Durban and Bloemfontein** (subject to a minimum enrolment of 20 students per centre)

### ASSESSMENT

Candidates will write 7 tests and 1 examination in Pretoria, Cape Town, Durban and Bloemfontein. For the distance learning candidates across South Africa, the tests will be sent via e-mail and will need to be submitted via e-mail or fax on the relevant Saturday mornings. The final exam in November will be written under supervision at a specified venue. Arrangements will be made based on the location of candidates that enrolled for the distance learning course. On successful completion a certificate will be issued by the University of Pretoria.

### COURSE FEES (CE at UP IS EXEMPT FROM VAT)

The course fee of R9 500 pp includes course notes, as well as the latest editions of the following textbooks:  
Silke: South African Income Tax  
Tax Workbook  
(Course notes will be made available electronically prior to each lecture)

**REGISTRATION** closes on 29 January 2010.

### COURSE COORDINATOR (ALL ENROLMENT AND PAYMENT ENQUIRIES)

Getrude Mabasa  
Tel: +27(0) 12 420 6464  
Fax: +27(0) 86 582 1298  
E-mail: [getrude.ce@up.ac.za](mailto:getrude.ce@up.ac.za)

### COURSE LEADER (ACADEMIC ENQUIRIES ONLY)

Course Leader  
Karen Stark CA(SA)  
Tel: +27(0) 12 420 3348  
E-mail: [Ctax@up.ac.za](mailto:Ctax@up.ac.za)