



# Course Brochure

## ADVANCED CERTIFICATE IN TAXATION

Presented by the Department of Taxation, University of Pretoria

20 February 2010 – 20 November 2010

### BRIEF DESCRIPTION

The objective of this programme is to give delegates the opportunity to make an in-depth study of the Income Tax Act, Value Added Tax and Estate Duty Act for application in practical situations. This enables candidates to do detailed calculations based on practical case studies as well as to provide advice to clients. This course is also aimed at tax practitioners and Chartered Accountants who would like to enhance and update their technical tax knowledge.

### COURSE CONTENT

1. Value-Added Tax
2. Gross income and specific inclusions
3. Deductions (general, specific and capital allowances)
4. Taxable capital gains and assessed capital losses
5. Trading stock (including share dealers)
6. Foreign exchange
7. Individuals (including provisional and employees' tax)
8. Estate duty (and income tax of estates)
9. Donation's tax
10. Trusts
11. International taxation (residents vs. non-residents)
12. Dividends (STC vs. Dividend tax)
13. Different types of enterprises
14. Tax avoidance
15. Objection and appeal provisions

### ADMISSION REQUIREMENTS

Potential delegates must fulfil one of the following requirements:

- Successful completion of the Certificate in Taxation course presented by the University of Pretoria
- University degree with Taxation as subject completed within the last 3 years
- 5 years dedicated tax experience
- CA(SA)

**Should you NOT comply with any one of the admission requirements, you may write an admissions test on Saturday 30 January 2010 to gain entrance to the course.**

### PRESENTERS

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

### WHO SHOULD ENROL?

This course is aimed at tax practitioners and Chartered Accountants who would like to enhance and update their technical 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 R10 500 per delegate includes course notes, as well as the 2010 editions of the following books:  
SAICA Legislation Handbook – Volume 1 and 2 (i.e. the Acts)  
SILKE: South African Income Tax  
Graded Question on Income Tax in South Africa

*(Course notes will be made available electronically prior to each lecture)*

**REGISTRATION** closes on 29 January 2010.

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

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### COURSE LEADER (ACADEMIC AND ADMISSION ENQUIRIES ONLY)

Course Leader  
Karen Stark CA(SA)  
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