Taxation Notes

These Taxation Notes had been prepared for students who are doing Advanced Taxation Modules for professional bodies as well as for Honours and Master Degrees levels. The rationale is to provide students with reliable content that helps them to grasp the core concepts of taxation. The notes have been prepared on the knowledge that Advanced Taxation studies aim to equip students and tax practitioners with relevant knowledge and skills that will make them able to make sound judgements when they provide advice to individuals and businesses on the impact of the major taxes on financial decisions and situations.

The initial content of the notes have been prepared using ACCA Advanced Taxation (P6) South Africa syllabus. This site is still being updated therefore we can refer to it as ACCA Advanced Taxation (P6) Notes for South African Students. Your comments and contributions are most welcome as we together as we demystify taxation.

For past exam questions and answers click here.

BEL 300 Taxation Notes for University of Pretoria are now available, Click Here to go to the page with notes. Alternatively follow this link http://www.sataxguide.co.za/bel-300
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The Concept of Residence and Ordinary residence and its relevance to income tax
Income received by or accrued to a non-residents from a source within South Africa
The Income tax treatment of overseas income
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Double taxation relief available to individuals

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