

UFS FORM 5: SHORT LEARNING PROGRAMME

SECTION A: CATALOGUE

CODE: HEQC/H06/EMS/SPEPP (Credit bearing SLP)

TITLE: Estate Planning in Perspective

QUALIFICATION: Postgraduate Diploma in Tax Strategy and Management

NQF LEVEL: 7

CREDITS: 12 **NOTIONAL LEARNING HOURS:** 120

FORMAL CONTACT TIME: 7 hours (spread over one day)

LEARNING ASSUMED TO BE IN PLACE:

Any B Com / B Acc degree or equivalent qualification that included taxation as a major subject

OR

Relevant work experience in the taxation field (supported by a portfolio) that can be recognized in terms of prior learning as equivalent to the first criterium..

All submissions are subject to a selection process.

LEARNING OUTCOMES:

Participants will leave the course with the ability to

- Calculate donation tax and estate duty liabilities
- Competently perform estate planning and minimise all potential tax liabilities
- Use a trust as tool in estate planning
- Integrate estate duty with other taxes such as normal tax, Capital Gains Tax etc.

BRIEF DESCRIPTION OF CONTENT:

- Donation tax
- Estate duty
- Estate planning
- Trusts as a tool in estate planning
- The impact of Capital Gains Tax on Estate planning

CRITICAL OUTCOMES SUPPORTED BY SHORT LEARNING PROGRAMME:

- The ability to solve complex problems using critical and creative thinking
- The ability to critically evaluate information

METHODS OF ASSESSMENT:

A formal three hour exam and a assignment.

ASSESSMENT CRITERIA:

These criteria will be based on participant's ability to integrate and comprehend the various aspects within the field of estate planning.

ORGANISING FIELD: 3

(1 = Agriculture and Nature Conservation)
(2 = Culture and Arts)
(3 = Business, Commerce and Management Studies)
(4 = Communication Studies and Language)
(5 = Education, Training and Development)
(6 = Manufacturing, Engineering and Technology)

(7 = Human and Social Studies)
(8 = Law, Military Science and Security)
(9 = Health Sciences and Social Services)
(10 = Physical, Mathematical, Computer and Life Sciences)
(11 = Services)
(12 = Physical Planning and Construction)

APPROVAL DATE: 22 April 2004

REVIEW DATE: 2008

DEPARTMENTAL OR PROGRAMME "HOME":

Joint venture between the Centre for Business Dynamics and the School of Accounting, Faculty Economic and Management Sciences (Centre is self-sustained)

DEVELOPER/COORDINATOR:

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