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**SAINTGITS COLLEGE OF APPLIED SCIENCES**

**VALUE ADDED COURSE 2020-21**

# **Foundation in Taxation**



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## ABOUT THE COURSE

The Program gives a basic knowledge about “how to tax the income of a person” and the basics of indirect tax like **VAT** and **GST**.

## OBJECTIVES

- To study how to calculate the taxable income of an Individual.
- To explain about **VAT** and **GST**
- They are able to recognize the terms in income tax and indirect tax.
- They are aware about the deductions which are to be claimed while filing the return



## EXPECTED OUTCOMES

Students will be able to compute the income of an individual and analyse about indirect tax system.

## DURATION

The duration of the course is **60 hours**

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## CONTENT

**Module 1 – Introduction to Taxation**

**Module 2 – Heads of Income**

**Module 3 – Introduction to Indirect Tax**

**Module 4 – Goods and service tax**



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## FEATURES

- It helps students identify incomes under various heads.
- It helps students compute taxable income of an individual
- It helps to differentiate between direct and indirect tax.
- It enhances the knowledge of students in VAT and GST.

## ADVANTAGES

- Direct tax and indirect tax are two parts of same coin. Where the impact and incidence falls on same person is known as direct tax and if the same falls on different person is called indirect tax. Here the foundation in taxation program helps students to be aware about Indian tax system and its relevance in the society.
- It also helps the students to calculate the taxable income of an individual by themselves.

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