



TAX AND LEGAL TRAINING

Capital Gains Tax and Asset Disposals

2 day course

Classroom, online or in-house

Course overview

Capital gains tax turns on whether a disposal happened, what the base cost was and whether the gain is capital or revenue in nature, and each of those is argued more often than it is calculated. This course covers all three. Delegates work through the disposal events that trigger a charge including deemed disposals, base cost determination and the expenditure that may be included, and the capital against revenue distinction that decides which regime applies. Roll over and exemption provisions are covered. Share and business disposals receive their own treatment, including the difference between selling assets and selling a company. The course closes on group restructuring and on record keeping over a long holding period.

What you will learn

- Identify disposal events including deemed disposals
- Determine base cost and the expenditure that may be included
- Apply the capital against revenue distinction correctly
- Use roll over and exemption provisions where available
- Compare an asset sale with a share sale on tax outcome
- Address group restructuring within the available reliefs
- Keep records adequate to support a gain calculated years later

Who should attend

- Tax practitioners and corporate accountants
- Finance managers involved in asset and business disposals
- Legal advisers on corporate transactions
- Business owners planning an exit
- Auditors reviewing disposal treatment

Course outline

- 01 Three questions argued more than calculated
- 02 Disposal events and deemed disposals
- 03 Base cost determination
- 04 Capital against revenue
- 05 Roll over relief and exemptions
- 06 Share disposals against asset disposals
- 07 Group restructuring reliefs
- 08 Records over a long holding period

Upcoming dates

Dates	Venue	Format	Fee per delegate
26 to 27 October 2026	Kampala, Uganda	Classroom	USD 795
14 to 15 December 2026	Lagos, Nigeria	Classroom	USD 795
3 to 4 March 2027	Online	Online	R6,500

Fees and how to register

This 2 day course is **R6,500** per delegate online, **R11,950** in the classroom in South Africa, Botswana, Namibia,



Lesotho and Eswatini, and **USD 795** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

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