



TAX AND LEGAL TRAINING

Corporate Income Tax Computation and Planning

3 day course

Classroom, online or in-house

Course overview

Most corporate tax adjustments are the same handful of items argued every year, and the ones that cost money are those where the accounting treatment was accepted without asking whether the tax treatment follows. This course works through them. Delegates work through the computation from accounting profit to taxable income, and the adjustments that recur: entertainment, donations, provisions, impairments and accruals. Capital allowances are covered in detail, including qualifying expenditure and the timing that decides the benefit. Interest deductibility and thin capitalisation limits follow. Losses, their carry forward and what a change of ownership does to them are addressed. Withholding taxes on payments to non residents are covered. Group relief and intra group transactions follow where available. Provisional tax, payment obligations and interest on underpayment are addressed. The course closes on planning that is defensible and on distinguishing it from arrangements that will be challenged.

What you will learn

- Move from accounting profit to taxable income correctly
- Handle recurring adjustments for provisions, impairments and accruals
- Claim capital allowances on qualifying expenditure at the right time
- Apply interest deductibility and thin capitalisation limits
- Manage losses, carry forward and change of ownership effects
- Apply withholding taxes and group relief where available
- Meet provisional tax obligations and plan defensibly

Who should attend

- Corporate tax managers and tax accountants
- Finance managers and financial controllers
- Chartered accountants in practice handling client tax computations
- Internal auditors reviewing tax provisions
- Company secretaries with tax reporting responsibilities

Course outline

- 01 The same adjustments argued every year
- 02 From accounting profit to taxable income
- 03 Recurring disallowable items
- 04 Capital allowances and timing
- 05 Interest deductibility and thin capitalisation
- 06 Losses and change of ownership
- 07 Withholding taxes and group relief
- 08 Provisional tax, penalties and defensible planning

Upcoming dates



Dates	Venue	Format	Fee per delegate
19 to 21 October 2026	Johannesburg, South Africa	Classroom	R14,950
16 to 18 December 2026	Maseru, Lesotho	Classroom	R14,950
11 to 13 January 2027	Kigali, Rwanda	Classroom	USD 995
17 to 19 February 2027	Online	Online	R6,500

Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** 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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