

## University of Pretoria Yearbook 2018

## General principles of tax 801 (TAX 801)

**Qualification** Postgraduate

Faculty Faculty of Law

Module credits 40.00

Programmes LLM Tax Law (Coursework)

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week

**Language of tuition** Afrikaans and English are used in one class

**Department** Mercantile Law

**Period of presentation** Semester 1

## **Module content**

(a) Interpretation of tax legislation

- (b) Tax administration
- (c) Rules of the tax court
- (d) Other relevant principles of taxes

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