



University of Pretoria Yearbook 2022

General principles of income tax law 801 (ATL 801)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law
Period of presentation	Semester 1

Module content

- Interpretation of tax legislation
- Gross income
- General deductions
- Specific deductions and allowances
- Assessed losses
- Objections and appeals
- Rules of the Tax Court
- General Anti-Avoidance Rule (GAAR)

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