



University of Pretoria Yearbook 2022

General principles of income tax 801 (TAX 801)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
NQF Level	09
Programmes	LLM (Consumer Protection Law) (Coursework) LLM (Corporate Law) (Coursework) LLM (Mercantile Law) (Coursework) LLM (Tax Law) (Coursework)
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

- The basic principles pertaining to gross income
- Specific inclusions in gross income – interest, royalties, etc
- General principles pertaining to deductible expenses
- Examples of allowable and non-allowable deductions – rent, improvements, royalties, etc
- Capita selecta pertaining to income tax

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