

University of Pretoria Yearbook 2017

Advanced income tax law 801 (ITL 801)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
Programmes	LLM Mercantile Law (Coursework)
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Afrikaans and English is used in one class
Academic organisation	Mercantile Law
Period of presentation	Semester 1 or Semester 2

Module content

- a) The basic principles pertaining to gross income
- (b) Specific inclusions in gross income – interest, royalties, etc
- (c) General principles pertaining to deductible expenses
- (d) Examples of allowable and non-allowable deductions – rent, improvements, royalties, etc
- (e) Tax evasion and tax avoidance under the Income Tax Act
- (f) Objection and appeal procedures

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