



# University of Pretoria Yearbook 2017

## 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 is used in one class

**Academic organisation** 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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