



# University of Pretoria Yearbook 2022

## General principles of income tax 801 (TAX 801)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Law</a>
<b>Module credits</b>	30.00
<b>NQF Level</b>	09
<b>Programmes</b>	<a href="#">LLM (Consumer Protection Law) (Coursework)</a> <a href="#">LLM (Corporate Law) (Coursework)</a> <a href="#">LLM (Mercantile Law) (Coursework)</a> <a href="#">LLM (Tax Law) (Coursework)</a>
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Mercantile Law
<b>Period of presentation</b>	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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