

# University of Pretoria Yearbook 2016

## General principles of income tax law 801 (ATL 801)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Law</a>
<b>Module credits</b>	30.00
<b>Programmes</b>	<a href="#">LLM Option: Tax Law (Coursework)</a>
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Double Medium
<b>Academic organisation</b>	Mercantile Law
<b>Period of presentation</b>	Semester 1

### Module content

- (a) Interpretation of tax legislation
- (b) Gross income
- (c) General deductions
- (d) Specific deductions and allowances
- (e) Assessed losses
- (f) Objections and appeals
- (g) Rules of the Tax Court
- (h) General Anti-Avoidance Rule (GAAR)

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