



University of Pretoria Yearbook 2016

Advanced income tax law 801 (ITL 801)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
Programmes	LLM Option: Mercantile Law (Coursework)
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Double Medium
Academic organisation	Mercantile Law
Period of presentation	Semester 1

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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