

# University of Pretoria Yearbook 2017

## General principles of tax 801 (TAX 801)

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| <b>Qualification</b>          | Postgraduate                               |
| <b>Faculty</b>                | <a href="#">Faculty of Law</a>             |
| <b>Module credits</b>         | 40.00                                      |
| <b>Programmes</b>             | <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>    | Afrikaans and English is used in one class |
| <b>Academic organisation</b>  | Mercantile Law                             |
| <b>Period of presentation</b> | 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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