

# University of Pretoria Yearbook 2018

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

**Qualification** Postgraduate

**Faculty** [Faculty of Law](#)

**Module credits** 30.00

**Prerequisites** No prerequisites.

**Contact time** 2 lectures per week

**Language of tuition** Afrikaans and English are used in one class

**Department** Mercantile Law

**Period of presentation** 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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