

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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