

University of Pretoria Yearbook 2019

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	Module is presented in English
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)

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.