

University of Pretoria Yearbook 2019

Tax law 410 (BLR 410)

Qualification Undergraduate

Faculty [Faculty of Law](#)

Module credits 10.00

Prerequisites No prerequisites.

Contact time 2 lectures per week

Language of tuition Separate classes for Afrikaans and English

Department Mercantile Law

Period of presentation Semester 1

Module content

*For LLB

- (a) Basic principles
- (b) Calculation of tax payable
- (c) Gross income
- (d) Allowable deductions
- (e) Formula for determining tax payable
- (f) Objections and appeals
- (g) Capital gains tax

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