

# University of Pretoria Yearbook 2020

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

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|-------------------------------|--------------------------------|
| <b>Qualification</b>          | Postgraduate                   |
| <b>Faculty</b>                | <a href="#">Faculty of Law</a> |
| <b>Module credits</b>         | 30.00                          |
| <b>Prerequisites</b>          | No prerequisites.              |
| <b>Contact time</b>           | 2 lectures per week            |
| <b>Language of tuition</b>    | Module is presented in English |
| <b>Department</b>             | Mercantile Law                 |
| <b>Period of presentation</b> | 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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