



# University of Pretoria Yearbook 2020

## 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

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.