

University of Pretoria Yearbook 2021

Tax law 410 (BLR 410)

Qualification	Undergraduate
Faculty	Faculty of Law
Module credits	10.00
NQF Level	08
Prerequisites	Admission to the relevant programme.
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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