

University of Pretoria Yearbook 2022

Tax law 410 (BLR 410)

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| 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 | Module is presented in 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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