

University of Pretoria Yearbook 2022

Advanced income tax law 801 (ITL 801)

Qualification	Postgraduate
Faculty	Faculty of Law
Module credits	30.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	2 lectures per week
Language of tuition	Module is presented in English
Department	Mercantile Law
Period of presentation	Semester 1 or Semester 2

Module content

- The basic principles pertaining to gross income
- Specific inclusions in gross income – interest, royalties, etc
- General principles pertaining to deductible expenses
- Examples of allowable and non-allowable deductions – rent, improvements, royalties, etc
- Tax evasion and tax avoidance under the Income Tax Act
- Objection and appeal procedures

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