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# University of Pretoria Yearbook 2016

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## Advanced income tax law 801 (ITL 801)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Law</a>
<b>Module credits</b>	30.00
<b>Programmes</b>	<a href="#">LLM Option: Mercantile Law (Coursework)</a>
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	2 lectures per week
<b>Language of tuition</b>	Double Medium
<b>Academic organisation</b>	Mercantile Law
<b>Period of presentation</b>	Semester 1

### Module content

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

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