

## UE-ALT-05 Law and tax systems

**Master Degree : Mechanical Engineering and Materials sciences**

**Reference number : UE ALT05**

Title of the subject : **Law and tax systems**

University component : **UFR SCIFA**

Coordinating lecturer : **S. Cotelle** : [sylvie.cotelle@univ-lorraine.fr](mailto:sylvie.cotelle@univ-lorraine.fr)

Semester : **Autumn**

Total hours of classes : **42h**                      ECTS credits : **2**

Teaching language : French

Courses proposed in English for exchange students : No

Course composition	Coef.	Number of hours		
		lectures	Tutorials	Practical works
Business taxation		10	6	
Labour law and industrial property		22	4	

**Objectives**

**Prerequisites** : none

**Course syllabus**

**Labour law**

Judicial organization in France

Contracts of work

**Industrial property**

Presentation of patents, brands and models

Protection of innovations

**Business taxation**

Tax law

Tax system: corporate taxes, taxes, VAT