

Faculty of Law



DESO2104 Principles of Tax and Social Law

[30h+16h exercises] 4 credits

This course is taught in the 1st semester

Teacher(s): Jacques Autenne, Bernard Nyssen (supplée Pascale Vielle), Pascale Vielle
Language: French
Level: Second cycle

Aims

The course involves an introduction to and study of the main regulations governing tax law and social law.

By placing them in their historical context and with reference to the social development that gave rise to them, an attempt is made to explain the duties progressively undertaken by the State and financed by taxes or social contributions:

- a) the increasingly obvious responsibility for collective requirements;
- b) worker protection
- c) redistribution of assets and wealth.

The social security and tax law techniques employed for this purpose are studied, analysed and compared.

Main themes

The first part of the course consists of an introduction to the common general principles of social and tax law. The fundamental concepts of these two disciplines are explained.

In the second part, the goals specifically set by each of the disciplines and the methods employed are compared.

Content and teaching methods

Method: lectures and written notes, completed by reading of recommended literature.

Other credits in programs

DROI21	Première licence en droit	(4 credits)	Mandatory
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