

Faculty of Law



DESO2362 Tax Law Seminar

[30h] 9 credits

Teacher(s): Jacques Autenne
Language: French
Level: Second cycle

Aims

The objective of the seminar is to direct the students to an in-depth reflection on certain themes from the branch of law on which each seminar is based and for which the theoretical foundations were taught previously . The seminar theme changes each year. It is sufficiently varied to enable it to be split into fifteen subjects, closely linked by a common series of problems.

Main themes

The benefits for students of this method are two-fold: an oral presentation during their year's research on a theme assigned to them, and the submission of a written piece in which students can at the same time set out and summarise the problems of their subject, making use of the discussions and debates that will have followed not only their own presentations but also those of other seminar participants. The seminar sessions start at the beginning of the academic year. Naturally, the first presentations do not take place until the second term. In the first term, the different themes are analysed by each student. However, each student reports at regular intervals on the progress in his/her research, including the topics and difficulties encountered. This group research is therefore carried out in such a way as to ensure coordination of the different assignments. During the first term, some seminar sessions are also dedicated to hearing specialist presentations on a subject closely linked to the seminar theme. The specialist may be a member of the Faculty or a guest speaker from outside the establishment. The performance of seminar students is assessed according to their work throughout the year, their active participation in assignments and debates, the quality of the oral presentation and the text submitted at the end of the year.

Content and teaching methods

Theme: the tax regime for income derived from the sale or concession of intellectual property rights.

The rapidly increasing economic globalisation process and the enlargement of the European Union may be a sign that European countries will have to redirect their economic activities more towards research and development strategies during the 21st century.

The demarcation line between the sale of ownership and leasing is fading away, even in respect to material goods, with the development of new types of contracts (leasing) or with the resurgence of ancient legally-established concepts such as partial property rights ("peppercorn rent", "usufruct" or "leasehold").

This phenomenon is even more marked with respect to the exploitation of intellectual property rights, be they patents, know-how or copyright, and especially for those items of great value but of short duration (sporting and political events, for example).

But the legal and taxation implications for sale and concession differ considerably in both national and international tax law, just as they do in accountancy law.

Moreover, the sharing of the proceeds of research between workers and companies also raises significant tax concerns.

The seminar has two objectives:

- To study and analyse precisely the above-mentioned problems
- To look for alternative ways to distinguish between tax regimes in order to adapt to the new economic and legal climate.

Other credits in programs

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