



**NATIONAL UNIVERSITY OF ENGINEERING**  
**COLLEGE OF ELECTRICAL AND ELECTRONICS ENGINEERING**

**ELECTRICAL ENGINEERING PROGRAM**

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**AHD93 – INDUSTRIAL, LABOR AND TAX LAW**

**I. GENERAL INFORMATION**

<b>CODE</b>	: AHD93 – Industrial, Labor and Tax Law
<b>SEMESTER</b>	: 10
<b>CREDITS</b>	: 02
<b>HOURS PER WEEK</b>	: 03 (Theory)
<b>PREREQUISITES</b>	: None
<b>CONDITION</b>	: Mandatory

**II. COURSE DESCRIPTION**

It is a subject of a theoretical nature and belongs to the area of professional training. Its purpose is to train the student in the Peruvian legal system in general and especially in the industrial, labor and tax.

**III. COURSE OUTCOMES**

At the end of the course the student will:

- Know the laws that govern the duties and responsibilities of industries.
- Understand the legal and judicial rules that as an engineer dictate your responsibilities as a professional.
- Be able to read and write a contract that specifies the rights and obligations to the parties involved.
- Have a clear understanding of how the tax system works, its importance and the instances that regulate it.

**IV. LEARNING UNITS**

**1. GENERAL RIGHTS AND LEGISLATION NOTIONS**

Concept of the norm and its sources. Code systems and Common Law. The Peruvian system. The codes. The organization of the administration of justice in Peru. The notaries.

**2. THE PERUVIAN INDUSTRIAL LEGISLATION**

Brief information on its historical evolution and immediate background. The general law of industries. The basic principles Executing rules. The industrial sectors. The incentives Industrial labor and tax legislation. Qualification. Industrial property research and technical standards. Participation of foreign capital. Participation of the workers. The industrial community general provisions. Community members obligations and rights. The heritage of the community. The community funds. Management administration and community control. Dissolution and liquidation.

### **3. THE PERUVIAN LABOR LEGISLATION**

Brief information of its historical evolution. Analysis of the common devices of Peruvian labor legislation. The legal devices of the public sector rights and obligations. The legal devices of the private sector. Rights and obligations.

### **4. TAX LEGISLATION AND TAX CODE**

Brief information of its historical evolution. The fundamentals of taxation. The tax code. Analysis of the tax code and its modification and extension devices.

## **V. METHODOLOGY**

The course takes place in theory sessions. In these sessions the teacher presents the concepts of the norms and laws that will be discussed, and their applications in industrial, labor or tax legislation. In all classes the active participation of the student is promoted both in the analysis and in the solution of problems.

## **VI. EVALUATION FORMULA**

The learning will be evaluated through the "B" system.

- Partial Exam: Weight 1.
- Final Exam: Weight 2.

$$FA = \frac{PE + 2 * FE}{3}$$

## **VII. BIBLIOGRAPHY**

- Prints given by the professor.
- Current legal documentation.