

Examination Regulations

for

International Taxation and Law B.A.

at Rhine-Waal University of Applied Sciences

Dated 26 August 2013

*Please note: this English translation is provided for information purposes only.
Only the original German texts published in the Official Notices of Rhine-Waal
University of Applied Sciences are legally binding.*

In accordance with Section 2 (4) sentence 1 and Section 64 (1) of the Higher Education Act of North Rhine-Westphalia [Hochschulgesetz – HG NRW], in the amended form produced by the Greater Liberty for Higher Education Institutions Act [Hochschulfreiheitsgesetz] of 31 October 2006 (Law and Regulations Gazette of NRW – GV.NRW. 2006, p. 474), last amended by Article 6 of the Recognition Act of North Rhine-Westphalia of 28 May 2013 (GV.NRW. 2013, p. 272) and by the General Examination Regulations for Bachelor's Programmes (RPO) of Rhine-Waal University of Applied Sciences of 22 October 2012 (published in the Official Notices 11/2012 on 29 October 2012), the Faculty Council of the Faculty of Society and Economics of Rhine-Waal University of Applied Sciences has issued the following examination regulations:

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Section 1

Scope of application

These examination regulations shall apply to the English-taught bachelor's degree programme International Taxation and Law of the Faculty of Society and Economics of Rhine-Waal University of Applied Sciences, in conjunction with the General Examination Regulations for Bachelor's Programmes [Rahmenprüfungsordnung; hereinafter "RPO"] of Rhine-Waal University of Applied Sciences. These examination regulations govern the standard seven-semester mode of study (full-time study) and the nine-semester part-time mode of study for working professionals (part-time study).

Section 2

Aims and objectives; purpose of examination; degree awarded

(1) The bachelor's examination concludes the degree programme, constitutes a first academic and scientific qualification towards a career, and entitles the holder to continue their studies in a master's degree programme. The aims and objectives for this bachelor's programme are outlined in Section 3 RPO. A strong command of the English language is key to achieving success in this degree programme, as it provides the essential basis for this programme's continuous goal of broadening and deepening students' technical language and communication skills.

(2) The academic degree "Bachelor of Arts", abbreviated as "B.A.", shall be awarded for successfully completing the bachelor's examination.

Section 3

Entry requirements

(1) The general entry requirements for bachelor's degree programmes are outlined in Section 4 RPO.

(2) A "related or comparable programme of study" within the meaning of Section 4 (6) RPO is defined as any undergraduate (bachelor's or German 'Diplom') degree programme at a university or university of applied sciences in Germany if that programme's content predominately falls under the mantle of economics.

(3) Sufficient proficiency in English can be demonstrated by submitting a valid and recognised language certificate equivalent to CEFR level B2 (Common European Framework of Reference for Languages). Generally, the following language tests and scores are accepted as valid proof:

- IELTS: 6.0 or better
- TOEFL (iBT): minimum 80
- TOEFL (PBT): minimum 550
- TOEFL (CBT): minimum 213

(4) Exempted from this language certificate requirement are applicants who have acquired English language proficiency equivalent to level B2 over the course of earning their university entrance qualification [Hochschulreife] at a secondary school in Germany. This is considered the case when an applicant has successfully completed at least seven years of

English at a German secondary school and earned a final cumulative mark of at least “sufficient” (4.0 or better) for the subject.

Section 4 Preparatory internship

Students in this degree programme are required to complete an eight-week preparatory internship (within the meaning of Section 4 (3) RPO) at an extramural company, public authority or organisation and in a context relevant to the curriculum. The internship should familiarise the student with questions and matters relating to economics and/or law.

Section 5 Programme structure; volume of studies; progression of studies

(1) This degree programme has a total volume of study of 126 credit hours [Semesterwochenstunden – SWS].

(2) In accordance with the framework outlined in Section 6 (5) RPO, the modules of this programme comprise a total sum of 210 credit points (hereinafter “CP”).

(3) Modules and examinations are conducted in the degree programme’s official language of instruction (English). Per semester, students are permitted to complete a maximum of one of the correspondingly labelled modules in the elective catalogue in a different language.

(4) The part-time mode of study allows working individuals to study on a part-time basis parallel to their career. In this mode of study, the regular content of the first two semesters is taught over the course of four semesters instead. During this time, the part-time student’s work week is divided into two days of study at the University and three days at their place of employment.

(5) Additional information about the structure and progression of the programme, as well as about the type, form and scope of modules, can be found in the study and examination schedule in the annex of these examination regulations. For details about a module’s qualification aims, content and most commonly offered modes of examination, please refer to the descriptions in the module guide, which is available in the dean’s office for all students and staff to review.

Section 6 Scope of examinations

(1) The time allotted to students for a written examination is based on the CP value of the respective course unit(s) and generally will not exceed 120 minutes. As a general rule, 20 to 30 minutes shall be allotted for every one CP.

(2) An oral examination generally lasts at least 15 minutes, but no more than 30 minutes per student.

(3) The text portion of an assignment, term paper or project should not exceed 30 DIN A4 pages in length (not including annexes).

Section 7 **Scope and form of the bachelor's thesis**

(1) As a rule, the text portion of the bachelor's thesis should be between 40 and 60 DIN A4 pages in length (not including annexes). The thesis may also be supplemented with other media as well, provided they are appropriate and helpful tools for documenting the material in accordance with the assigned task. In this case the text portion of the thesis (not including annexes) may have less pages than the minimum requirement defined in sentence 1.

(2) The bachelor's thesis can also be admitted as group work if each student's individual contribution fulfils the requirements in Section 23 (1) RPO and is clearly distinguishable and thus assessable due to clear delimitation by section, page numbers or other criteria that ensure distinct identification of each student's separate contribution.

Section 8 **Admission to the bachelor's thesis and colloquium**

(1) In conjunction with the general prerequisites for admission to the bachelor's thesis (Section 24 (1) RPO), students must show that they have acquired 175 CP.

(2) In conjunction with the general prerequisites for admission to the colloquium (Section 27 (2) RPO), candidates must show that they have acquired 207 CP.

Section 9 **Credit points for the bachelor's thesis and colloquium**

(1) Twelve CP shall be awarded for successfully passing the bachelor's thesis.

(2) Three CP shall be awarded for successfully passing the colloquium.

Section 10 **Conferment of the bachelor's degree**

The bachelor's degree specified in Section 2 (2) is officially conferred with the issuing of the bachelor's degree certificate (Section 30 (1) RPO).

Section 11 **Entry into force and transitional provisions**

These examination regulations shall enter into force on the day after their publication in the Official Notices [Amtliche Bekanntmachungen] of Rhine-Waal University of Applied Sciences. Students who commenced their studies before said date may complete more than 6 CP worth of elective modules offered by other degree programmes at Rhine-Waal University of Applied Sciences, subject to the approval of the Examination Board.

Note: These examination regulations entered into force on 4 September 2013.

Non-binding English translation – only the original German texts published in the Official Notices of Rhine-Waal University of Applied Sciences are legally valid.

**Recommended study and examination schedule for the bachelor's programme
International Taxation and Law B.A. (full-time study, 7 semesters)**

Version from 28 November 2012

Nr. No.	Module Modules	CH	Typ Type					Ex	CP	Sum	WS1	SS2	WS3	SS4	WS5	SS6	WS7
			V	S	Ü	Pra	Pro										
TL_1	Grundlagen der Betriebswirtschaftslehre und der Rechtswissenschaften Basics of Business and Law																
TL_1.1	Grundlagen der Betriebswirtschaftslehre Basics of Business Administration	2	2				P	3	5	2							
TL_1.2	Grundlagen der Rechtswissenschaften Basics of Law	2	2					2		2							
TL_2	Wirtschaftsmathematik Business Mathematics	4	2		2		P	5	5	4							
TL_3	Deskriptive Statistik Descriptive Statistics	4	2		2		P	5	5	4							
TL_4	Allgemeines Steuerrecht General Taxation Law	4	3		1		P	5	5	4							
TL_5	Gesellschaftsrecht Corporate Law	4	3		1		P	5	5	4							
TL_6	Zivilrecht Civil Law	4	3		1		P	5	5	4							
TL_7	Externes Rechnungswesen und Jahresabschluss Bookkeeping and Financial Accounting																
TL_7.1	Buchführung Bookkeeping	2	2				P	2	5		2						
TL_7.2	Bilanzierung und Jahresabschluss Financial Accounting	2	2					3			2						
TL_8	Internes Rechnungswesen Management Accounting	4	2		2		P	5	5		4						
TL_9	Unternehmensbesteuerung Business Taxation	4	3		1		P	5	5		4						
TL_10	Europarecht European Union Law	4	2		2		P	5	5		4						
TL_11	Grundlagen der internationalen Besteuerung Basics of International Taxation	4	3		1		P	5	5		4						
TL_12	Methodische Grundlagen Basic Methods																
TL_12.1	Projektmanagement Project Management	2	1		1		T	3	5		2						
TL_12.2	Wissenschaftliche Kompetenzen und Präsentationsgrundlagen Scientific and Presentation Skills	2	1			1	T	2			2						
TL_13	Unternehmensfinanzierung Corporate Finance	4	2		2		P	5	5			4					
TL_14	Internationale Rechnungslegung und Unternehmensentwicklung International Accounting and Corporate Development																
TL_14.1	Internationale Rechnungslegungsstandards International Accounting Standards	2	2				P	3	5			2					
TL_14.2	Organisation und Unternehmensentwicklung Organisation and Corporate Development	2	2					2			2						
TL_15	Grundlagen der Volkswirtschaftslehre Basics of Economics																
TL_15.1	Mikroökonomie Microeconomics	4	3		1		P	3	5			4					
TL_15.2	Makroökonomie Macroeconomics	2	2					2			2						
TL_16	Doppelbesteuerungsabkommen Double Tax Treaties	4	4				P	5	5			4					
TL_17	Informationstechnologien und angewandte Software Information Technologies and Applied Software	4	2		2		P	5	5			4					
TL_18	Projekt Project	2				2	P	5	5			2					
TL_19	Europäisches und Außensteuerrecht European and Foreign Taxation																
TL_19.1	Deutsches Außensteuerrecht German Foreign Tax Relations Act	4	3		1		P	4	6				4				
TL_19.2	Europäische Besteuerung European Taxation	2	2					2					2				
TL_20	Verrechnungspreise Transfer Prices	4	3		1		P	5	5				4				
TL_21	Ermittlung steuerlicher Bemessungsgrundlagen Determination of Tax Bases	4	3		1		P	5	5				4				
TL_22	Verträge und Controlling Contracts and Controlling																
TL_22.1	Vertragsrecht Contract Law	2	2				P	2	6				2				
TL_22.2	Controlling Controlling	2	2					2					2				
TL_22.3	Angewandte Steuerliche Gewinnermittlung Applied Tax Accounting	2				2	T	2					2				

TL_28 Praxissemester oder Auslandsstudiensemester / Internship or Semester Abroad (30 CP)

TL_31 Projekt/Project (5 CP)

TL_30 Unternehmensplanspiel / Business Simulation (5 CP)

TL_33 Kolloquium / Colloquium (3 CP)

TL_29 Workshop: Wissenschaftliches Schreiben / Academic Writing (5 CP)

TL_32 Bachelorarbeit / Bachelor Thesis (12 CP)

TL_23	Finanzwissenschaft und Steuerpolitik Public Finance and Tax Policy																	
TL_23.1	Finanzwissenschaft und Einnahmenpolitik Public Finance and Public Revenues	4	3		1			P	4	6							4	
TL_23.2	Vergleichende Unternehmensbesteuerung Comparative Business Taxation	2	2					T	2									2
TL_24	Bilanzanalyse und Steuersoftware Balance Sheet Analysis and Taxation Software																	
TL_24.1	Bilanzanalyse Balance Sheet Analysis	4	4					P	4	6							4	
TL_24.2	Angewandte Steuersoftware Applied Taxation Software	2			2			T	2									2
TL_25	Internationale Steuerplanung International Tax Planning	4	2		2			P	5	5							4	
TL_26	Projekt Project	2					2	P	5	5							2	
TL_27	Wahlpflichtfächer* Elective Subjects*	16	16						16	16						8	8	
	Gesamt Total	126	92	0	25	5	4		CP	150	24	24	24	28	26	30	30	
											CH	total	126	24	24	24	28	26
											CP	total	210	30	30	30	30	30

Elective catalogue**

Nr. No.	Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (winter semester)	CH	CP
TL_27.1	Wirtschaftsprüfung Auditing	2	2
TL_27.2	Umsatzsteuer Value Added Tax	2	2
TL_27.3	Interkulturelles Management Intercultural Management	2	2
TL_27.4	Industrieökonomie Industrial Organisation	2	2
TL_27.5	Public Governance Public Governance	2	2
TL_27.6	Wettbewerbsrecht Competition Law	2	2
TL_27.7	Ausgewählte Standards zur Bilanzierung nach IFRS Selected IFRS Standards	2	2
TL_27.8	Internationales Wirtschaftsrecht International Business Law	2	2
TL_27.9	Deutsche Abgabenordnung (in deutscher Sprache) German General Fiscal Law	2	2
Nr. No.	Wahlpflichtkatalog (Wintersemester) List of Elective Subjects (winter semester)	CH	CP
TL_27.10	Internationales Erbschaftssteuerrecht International Inheritance Tax Law	2	2
TL_27.11	Entscheidungen und Spieltheorie Decisions and Game Theory	2	2
TL_27.12	Besteuerung von Unternehmensumstrukturierungen Taxation of Merger and Acquisitions Transactions	2	2
TL_27.13	Verhandlungsstrategien Negotiation Strategies	2	2
TL_27.14	Steuern und gesellschaftliches Umfeld Taxes and Corporate Environment	2	2
TL_27.15	Unternehmerische Sozialverantwortung Corporate Social Responsibility	2	2
TL_27.16	Unternehmens- und Finanzbewertung Business and Financial Valuation	2	2
TL_27.17	Konzernrechnungslegung Group Accounting	2	2
TL_27.18	Aktuelle deutsche Steuergesetzgebung (in deutscher Sprache) Current Trends in German General Taxation Law	2	2

Abkürzungen Abbreviations:

Ex	Art der Prüfung, <i>Type of examination</i>
CH	Semesterwochenstunden, <i>Contact hours per week</i>
WS	Wintersemester, <i>Winter semester</i>
SS	Sommersemester, <i>Summer semester</i>
CP	Kreditpunkte, <i>Credit points</i> (= ECTS points)
V	Vorlesung, <i>Lecture</i>
S	Seminar, <i>Seminar</i>
Ü	Übung, <i>Exercise</i>
Pra	Praktikum, <i>Practical training</i>
Pro	Projekt, <i>Project</i>
P	Prüfung, <i>Examination</i>
T	Testat, <i>Certificate</i>

* Im Wahlpflichtbereich können mit Zustimmung des Prüfungsausschusses maximal 6 CP aus dem gesamten Studienangebot der Hochschule Rhein-Waal belegt werden.

* As elective subjects, a maximum of 6 CP can be chosen with the consent of the Examination Board from any degree programme at Rhine-Waal University of Applied Sciences.

** Die Fakultät behält sich das Recht vor eine Mindestteilnehmerzahl für das Zustandekommen eines Wahlpflichtkurses festzulegen. Die Möglichkeit des Erreichens der vorgeschriebenen Kreditpunktzahl aus dem Wahlpflichtbereich bleibt unberührt.

** The faculty reserves the right to determine a minimum number of participants for offering an elective subject. The possibility of obtaining the required number of credit points remains unaffected.

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**Recommended study and examination schedule for the bachelor's programme
International Taxation and Law B.A. (part-time study, 9 semesters)**

Nr. No.	Module Modules	CH	Typ Type					Ex	CP	Sum	WS1	SS2	WS3	SS4	WS5	SS6	WS7	SS8	WS9
			V	S	U	Pra	Pro												
TL_1	Grundlagen der Betriebswirtschaftslehre und der Rechtswissenschaften Basics of Business and Law																		
TL_1.1	Grundlagen der Betriebswirtschaftslehre Basics of Business Administration	2	2				P	3	5		2								
TL_1.2	Grundlagen der Rechtswissenschaften Basics of Law	2	2					2		2									
TL_2	Wirtschaftsmathematik Business Mathematics	4	2		2		P	5	5	4									
TL_4	Allgemeines Steuerrecht General Taxation Law	4	3		1		P	5	5	4									
TL_7.1	Buchführung Bookkeeping	2	2					2	2		2								
TL_8	Internes Rechnungswesen Management Accounting	4	2		2		P	5	5		4								
TL_9	Unternehmensbesteuerung Business Taxation	4	3		1		P	5	5		4								
TL_12.2	Wissenschaftliche Kompetenzen und Präsentationsgrundlagen Scientific and Presentation Skills	2	1			1	T	2	2		2								
TL_3	Deskriptive Statistik Descriptive Statistics	4	2		2		P	5	5			4							
TL_5	Gesellschaftsrecht Corporate Law	4	3		1		P	5	5			4							
TL_6	Zivilrecht Civil Law	4	3		1		P	5	5			4							
TL_7.2	Bilanzierung und Jahresabschluss Financial Accounting	2	2					3	3				2						
TL_10	Europarecht European Union Law	4	2		2		P	5	5				4						
TL_11	Grundlagen der Internationalen Besteuerung Basics of International Taxation	4	3		1		P	5	5				4						
TL_12.1	Projektmanagement Project Management	2	1		1		T	3	3				2						
TL_13	Unternehmensfinanzierung Corporate Finance	4	2		2		P	5	5					4					
TL_14	Internationale Rechnungslegung und Unternehmensentwicklung International Accounting and Corporate Development																		
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TL_15.2	Makroökonomie Macroeconomics	2	2					2						2					
TL_16	Doppelbesteuerungsabkommen Double Tax Treaties	4	4				P	5	5					4					
TL_17	Informationstechnologien und angewandte Software Information Technologies and Applied Software	4	2		2		P	5	5					4					
TL_18	Projekt Project	2				2	P	5	5					2					
TL_19	Europäisches und Außensteuerrecht European and Foreign Taxation																		
TL_19.1	Deutsches Außensteuerrecht German Foreign Tax Relations Act	4	3		1		P	4	6						4				
TL_19.2	Europäische Besteuerung European Taxation	2	2					2							2				
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TL_22.2	Controlling Controlling	2	2					2							2				
TL_22.3	Angewandte Steuerliche Gewinnermittlung Applied Tax Accounting	2				2	T	2							2				
TL_23	Finanzwissenschaft und Steuerpolitik Public Finance and Tax Policy																		
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TL_24	Bilanzanalyse und Steuersoftware Balance Sheet Analysis and Taxation Software																		
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TL_24.2	Angewandte Steuersoftware Applied Taxation Software	2				2	T	2								2			
TL_25	Internationale Steuerplanung International Tax Planning	4	2		2		P	5	5							4			
TL_26	Projekt Project	2				2	P	5	5							2			
TL_27	Wahlpflichtfächer* Elective Subjects*	16	16					16	16						8	8			
Gesamt Total		126	92	0	25	5	4		CP 150	150	12	12	12	12	24	28	26	30	30
		CH							Total 126		12	12	12	12	24	28	26	30	30
		CP							Total 210		15	14	15	16	30	30	30	30	30

TL_28 Praktikum oder Auslandsstudiensemester / Internship or Semester Abroad (30 CP)
TL_29 Workshop: Wissenschaftliches Schreiben/Academic Writing (5 CP)
TL_30 Unternehmensplanungs/Business Simulation (5 CP)
TL_31 Projekt/Project (5 CP)
TL_32 Bachelorarbeit/Bachelor Thesis (12 CP)
TL_33 Kolloquium/Colloquium (3 CP)

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Elective catalogue**

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TL_27.1	Wirtschaftsprüfung Auditing	2	2
TL_27.2	Umsatzsteuer Value Added Tax	2	2
TL_27.3	Interkulturelles Management Intercultural Management	2	2
TL_27.4	Industrieökonomie Industrial Organisation	2	2
TL_27.5	Public Governance Public Governance	2	2
TL_27.6	Wettbewerbsrecht Competition Law	2	2
TL_27.7	Ausgewählte Standards zur Bilanzierung nach IFRS Selected IFRS Standards	2	2
TL_27.8	Internationales Wirtschaftsrecht International Business Law	2	2
TL_27.9	Deutsche Abgabenordnung (in deutscher Sprache) German General Fiscal Law	2	2

Nr. No.	Wahlpflichtkatalog (Wintersemester) List of Elective Subjects (winter semester)	CH	CP
TL_27.10	Internationales Erbschaftssteuerrecht International Inheritance Tax Law	2	2
TL_27.11	Entscheidungen und Spieltheorie Decisions and Game Theory	2	2
TL_27.12	Besteuerung von Unternehmensumstrukturierungen Taxation of Merger and Acquisitions Transactions	2	2
TL_27.13	Verhandlungsstrategien Negotiation Strategies	2	2
TL_27.14	Steuern und gesellschaftliches Umfeld Taxes and Corporate Environment	2	2
TL_27.15	Unternehmerische Sozialverantwortung Corporate Social Responsibility	2	2
TL_27.16	Unternehmens- und Finanzbewertung Business and Financial Valuation	2	2
TL_27.17	Konzernrechnungslegung Group Accounting	2	2
TL_27.18	Aktuelle deutsche Steuergesetzgebung (in deutscher Sprache) Current Trends in German General Taxation Law	2	2

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V	Vorlesung, <i>Lecture</i>
S	Seminar, <i>Seminar</i>
Ü	Übung, <i>Exercise</i>
Pra	Praktikum, <i>Practical training</i>
Pro	Projekt, <i>Project</i>
P	Prüfung, <i>Examination</i>
T	Testat, <i>Certificate</i>

* Im Wahlpflichtbereich können mit Zustimmung des Prüfungsausschusses maximal 6 CP aus dem gesamten Studienangebot der Hochschule Rhein-Waal belegt werden.

* As elective subjects, a maximum of 6 CP can be chosen with the consent of the Examination Board from any degree programme at Rhine-Waal University of Applied Sciences.

** Die Fakultät behält sich das Recht vor eine Mindestteilnehmerzahl für das Zustandekommen eines Wahlpflichtkurses festzulegen. Die Möglichkeit des Erreichens der vorgeschriebenen Kreditpunktzahl aus dem Wahlpflichtbereich bleibt unberührt.

** The faculty reserves the right to determine a minimum number of participants for offering an elective subject. The possibility of obtaining the required number of credit points remains unaffected.

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