

General Information	
Academic subject	International and European Tax Law
Degree course	Law
Curriculum	
ECTS credits	6
Compulsory attendance	No
Language	Italian

Subject teacher	Name Surname	Mail address	SSD
	Prof. Nicola Fortunato	<a href="mailto:nicola.fortunato@uniba.it">nicola.fortunato@uniba.it</a>	IUS/12

ECTS credits details	Area		CFU/ETCS
Basic teaching activities	Law	Tax Law	6

Class schedule	
Period	First semester
Year	2021
Type of class	Frontal lessons

Time management	
Hours	
In-class study hours	48
Out-of-class study hours	

Academic calendar	
Class begins	September 2021
Class ends	December 2021

Syllabus	
Prerequisites/requirements	
Expected learning outcomes	<p><i>Knowledge and understanding on:</i></p> <ul style="list-style-type: none"> <li>o To know and to understand the essential principles of international and European tax law and the fundamental issues relating to tax matters</li> </ul> <p><i>Applying knowledge and understanding on:</i></p> <ul style="list-style-type: none"> <li>o Advanced knowledge of study and critical understanding of supranational tax law</li> </ul> <p><i>Making informed judgments and choices:</i></p> <ul style="list-style-type: none"> <li>o Autonomously evaluate the economic and legal processes affected by supranational tax law, autonomously solving legal questions relating to the application of institutions, integrating knowledge of doctrine, jurisprudence and administrative practice</li> </ul>

	<p><i>Communicating knowledge and understanding</i></p> <ul style="list-style-type: none"> <li>○ Ability to use technical language and correct legal terminology; ability to transfer the acquired knowledge in a clear and complete way to interlocutors.</li> </ul> <p><i>Capacities to continue learning</i></p> <ul style="list-style-type: none"> <li>○ Ability to independently interpret and apply tax provisions in the international legal system; ability to analyze issues related to supranational tax law through the study of concrete cases.</li> </ul>
Contents	The course of International Tax Law and of the European Union is aimed at making students acquire the tools for understanding the community and international tax system, with particular reference to issues related to business and commercial exchanges. To this end, the course provides for a preliminary analysis of general institutes of domestic law in relation to incomes produced abroad and of general institutes in the field of European and international tax law. The aim of the course is to encourage an understanding of the discipline, dynamics and problems of the tax system in relation to operations carried out abroad as well as the taxation of economic activities carried out abroad
Course program	
Bibliography	L. TOSI – R. BAGGIO, Lineamenti di diritto tributario internazionale, CEDAM, latest edition
Notes	
Teaching methods	Frontal lessons
Assessment methods	Oral exam
Evaluation criteria	<ul style="list-style-type: none"> <li>• <i>Knowledge and understanding</i> <ul style="list-style-type: none"> <li>○ To know and to understand the essential principles of international and European tax law</li> </ul> </li> <li>• <i>Applying knowledge and understanding</i> <ul style="list-style-type: none"> <li>○ Advanced knowledge of study and critical understanding of the subject</li> </ul> </li> <li>• <i>Autonomy of judgment</i> <ul style="list-style-type: none"> <li>○ Ability to analyze concrete cases</li> </ul> </li> <li>• <i>Communication skills</i> <ul style="list-style-type: none"> <li>○ Expertise in the use of specialist vocabulary; ability to organize knowledge discursively; ability to synthesize</li> </ul> </li> <li>• <i>Capacities to continue learning</i> <ul style="list-style-type: none"> <li>○ Mastery of the notions.</li> </ul> </li> </ul>
Further information	