

General information	
Academic subject	TAX LAW
Degree course	LAW
Academic Year	III
European Credit Transfer and Accumulation System (ECTS)	9 CFU/ECTS
Language	ITALIAN
Academic calendar (starting and ending date)	23.02.23/31.05.23
Attendance	NO

Professor/ Lecturer	
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Tutoring (time and day)	In the I semester: by appointment. Reception always by appointment by e-mail, in person or on the Teams platform. In the II semester: at the end of the lesson

Syllabus	
Learning Objectives	The course analyzes the tax issue, providing a varied and transversal approach to the use of fiscal leverage within the legal system. The main objective of the course is to provide students with the basis to address the study of tax law, gaining mastery and content on the system of sources, the tax obligation, the methods of implementation of the tax procedure, the main national and local taxes, with comparisons on the tax systems of the other legal systems and on the impact of Community law.
Course prerequisites	-----
Contents	The course will focus on the following aspects: Taxable cases and the principle of ability to pay - The sources of tax law and the principle of legality of taxation - Tax sovereignty and constraints of European law - Spatial and temporal effectiveness of the tax law - The statute of taxpayers' rights the general principles of " tax system - Property services, taxes and taxes - The legal tax relationship and tax cases - Income taxes - The evolution of the tax system and the introduction of income taxes - Land income - Capital income - Income from employment - Income from self-employment - Business income - Other income - Total income for personal income tax purposes and the determination of the tax - Corporate income tax - Taxes on economic and legal activity - Value added tax - Taxes on legal activities: register, stamp duty, inheritance, mortgage and land registry - Customs - Implementation of the tax law between declaration, procedure and trial - Tax declaration - Tax assessment - Criminal and administrative tax sanctions - Collection - Tax litigation - Fiscal federalism and regional and local authorities taxes - Fiscal federalism and taxes of the regions and local authorities.
Books and bibliography	(Institutional Part) We recommend the adoption of A.F. Uricchio, Manuale di Diritto Tributario, Cacucci, Bari, Last edition.

	<p>The topics not addressed internally (e.g. new legislation) will be explored in the course of lectures and may be illustrated in the student reception sessions, within which it will also be possible to evaluate the use of other updated and accredited manuals in the community scientific. Consultation of legislation, case law and tax practices is recommended. During the lessons, updated and freely available material will be distributed or reported by the teacher.</p> <p>(Special Part) A.F. Uricchio, M. Aulenta, P. Galeone, A. Ferri, I tributi comunali dentro e oltre la crisi, Cacucci, Bari (Two chapters to choose)</p>		
Additional materials			
Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
Hours			
225	72	-----	153
ECTS			
9			
Teaching strategy			
	<p>Lecture Workshops Exercises Seminars Conferences E-learning and interactive multimedia learning</p>		
Expected learning outcomes			
Knowledge and understanding on:	<p>The course analyzes the tax issue, providing a varied and transversal approach to the use of fiscal leverage within the legal system. The main objective of the course is to provide students with the basis to address the study of tax law, gaining mastery and content on the system of sources, the tax obligation, the methods of implementation of the tax procedure, the main national and local taxes, with comparisons on the tax systems of the other legal systems and on the impact of Community law.</p>		
Applying knowledge and understanding on:	<p>Alongside the conventional teaching methodology, the course will be developed according to various directions with the involvement of the main institutional and professional actors of the tax world. Under this last profile, the student will be able to translate the theoretical, normative - doctrinal - jurisprudential notion into everyday reality, into the language of mass media, into institutional acts, communications and information, and procedural documents. Tax law as a living subject that the student will be able to analyze and apply in everyday professional and social situations.</p>		
Soft skills	<ul style="list-style-type: none"> • <i>Making informed judgments and choices</i> <p>The student must be able to independently assess the economic and legal processes at the base of the use of the fiscal lever, autonomously solving legal issues related to the application of the institutions, integrating knowledge of doctrine, jurisprudence and practice. The student acquired the fundamentals of the subject will be able to address critically the main problems of fiscal discipline, providing strengths and critical points of the institutions in question, with a view</p>		

	<p>to an initial ethical training as taxpayer and professional as an expert in tax law.</p> <ul style="list-style-type: none"> • <i>Communicating knowledge and understanding</i> Capacity for placing institutions in the legal system of reference; ability to analyze issues related to tax law, including through the study of concrete cases; ability to use the correct language and legal terminology and to transfer the acquired knowledge to its interlocutors in a clear and complete way. • <i>Capacities to continue learning</i> The assessment of the preparation of the student, carried out on oral examination, verifies that the same has acquired the fundamental principles of the discipline, the institutions of general and special part, the mechanism of operation of the main tributes of our system, the procedure of implementation of the norm tributary, providing critical and functional analysis of system operations and criticalities.
Assessment and feedback	
Methods of assessment	<p>The assessment of the preparation of the student, carried out on oral examination, verifies that the same has acquired the fundamental principles of the discipline, the institutions of general and special part, the mechanism of operation of the main tributes of our system, the procedure of implementation of the norm tributary, providing critical and functional analysis of system operations and criticalities. In particular, the placement capacity of institutions in the legal system of reference is assessed; the ability to analyze issues related to tax law, including through the study of concrete cases; the ability to use the correct language and legal terminology and to transfer the acquired knowledge to its interlocutors in a clear and complete way.</p>
Evaluation criteria	<ul style="list-style-type: none"> • <i>Knowledge and understanding</i> The course analyzes the tax issue, providing a varied and transversal approach to the use of fiscal leverage within the legal system. The main objective of the course is to provide students with the basis to address the study of tax law, gaining mastery and content on the system of sources, the tax obligation, the methods of implementation of the tax procedure, the main national and local taxes, with comparisons on the tax systems of the other legal systems and on the impact of Community law. • <i>Applying knowledge and understanding</i> Alongside the conventional teaching methodology, the course will be developed according to various directions with the involvement of the main institutional and professional actors of the tax world. Under this last profile, the student will be able to translate the theoretical, normative - doctrinal - jurisprudential notion into everyday reality, into the language of mass media, into institutional acts, communications and information, and procedural documents. Tax law as a living subject that the student will be able to analyze and apply in everyday professional and social situations. • <i>Autonomy of judgment</i> The student must be able to independently assess the economic and legal processes at the base of the use of the fiscal lever, autonomously solving legal issues related to the application of the institutions, integrating knowledge of

	<p>doctrine, jurisprudence and practice. The student acquired the fundamentals of the subject will be able to address critically the main problems of fiscal discipline, providing strengths and critical points of the institutions in question, with a view to an initial ethical training as taxpayer and professional as an expert in tax law</p> <ul style="list-style-type: none"> • <i>Communicating knowledge and understanding</i> Capacity for placing institutions in the legal system of reference; ability to analyze issues related to tax law, including through the study of concrete cases; ability to use the correct language and legal terminology and to transfer the acquired knowledge to its interlocutors in a clear and complete way. • <i>Communication skills</i> Capacity for placing institutions in the legal system of reference; ability to analyze issues related to tax law, including through the study of concrete cases; ability to use the correct language and legal terminology and to transfer the acquired knowledge to its interlocutors in a clear and complete way. • <i>Capacities to continue learning</i> The assessment of the preparation of the student, carried out on oral examination, verifies that the same has acquired the fundamental principles of the discipline, the institutions of general and special part, the mechanism of operation of the main tributes of our system, the procedure of implementation of the norm tributary, providing critical and functional analysis of system operations and criticalities.
Criteria for assessment and attribution of the final mark	vote out of thirty
Additional information	