

General information	
Academic subject	INTERNATIONAL ED EUROPEAN TAX LAW
Degree course	LAW
Academic Year	
European Credit Transfer and Accumulation System (ECTS)	6 CFU/ECTS
Language	ITALIAN
Academic calendar (starting and ending date)	12.09.22 / 23.12.22
Attendance	NO

Professor/ Lecturer	
Name and Surname	PROF. NICOLA FORTUNATO
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Telephone	-----
Department and address	c/o CdL Giurisprudenza
Virtual headquarters	dinlwuv
Tutoring (time and day)	In the first semester: at the end of the lesson In the second semester: by appointment. Reception always by appointment by e-mail, in person or on the Teams platform.

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 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.
Books and bibliography	L. TOSI – R. BAGGIO, Lineamenti di diritto tributario internazionale, CEDAM, latest edition
Additional materials	

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
150	48	-----	102
ECTS			

6		
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> 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 to an initial ethical training as taxpayer and professional as an expert in tax law. • <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	Oral exam
Evaluation criteria	<ul style="list-style-type: none"> • <i>Knowledge and understanding</i> To know and to understand the essential principles of international and European tax law • <i>Applying knowledge and understanding</i> Advanced knowledge of study and critical understanding of the subject • <i>Autonomy of judgment</i> Ability to analyze concrete cases • <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> Expertise in the use of specialist vocabulary; ability to organize knowledge discursively; ability to synthesize • <i>Capacities to continue learning</i> Mastery of the notions.
Criteria for assessment and attribution of the final mark	vote out of thirty
Additional information	