

	UNIVERSITA' DEGLI STUDI DI BARI ACADEMIC YEAR 2020 - 21 DIPARTIMENTO JONICO IN SISTEMI GIURIDICI ED ECONOMICI DEL MEDITERRANEO: SOCIETA' AMBIENTE E CULTURE
	TEACHING
NAME	TAX LAW – IUS/12
TYPE	LMG – SSG - FUNDAMENTAL MATTER
DEGREE COURSE	LAW
YEAR OF STUDY	III YEAR OF STUDY
UNIVERSITY CREDITS (CFU/ECTS)	9 CFU / ECTS
PERIOD OF DEVELOPMENT	I SEMESTER
NUMBER OF HOURS	72
SSD	IUS 12
	PROFESSOR
SURNAME AND NAME	NICOLA FORTUNATO
E-MAIL	nicola.fortunato@uniba.it
PHONE	
WEB PAGE	https://www.uniba.it/docenti/fortunato-nicola
RECEIPT	to be agreed with the teacher with mail
	COURSE CONTENT
SPECIFIC COURSE OBJECTIVES	The program intends to offer a not rigid but sufficiently complete knowledge of the fundamental problems relating to financial matters. To this end, knowledge of the basic aspects of the discipline must be considered indispensable: general principles; systematic and institutional profiles of tax law
Expected learning outcomes according to the Dublin descriptors (Knowledge and understanding, applied knowledge and understanding, independent judgment, communication skills, ability to learn)	The expected learning outcomes concern: The acquisition of the methodology necessary for learning and mastering the discipline; The development of the ability to work independently both individually and in groups; The development of critical study and argumentation skills to share, compare and question one's own ideas and those of others.
COURSE PROGRAM	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 taxpayer's rights the general principles of " tax system - Asset 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 - I redditi fondiari – Income from capital - Income from employment - Income from self-

	employment - Business income - Other income - Total income for personal income tax purposes and the determination of tax - Corporate income tax - Taxes on economic and legal activity - Value added tax - Taxes on legal activity : register, stamp duty, inheritance, mortgage and land registry - customs taxes - The implementation of the tax law between declaration, procedure and trial - The tax declaration - The tax assessment - The criminal and administrative tax penalties - The collection - The tax dispute - Fiscal federalism and the taxes of the regions and local authorities - Fiscal federalism and the taxes of the regions and local authorities.
SUGGESTED TEXTS	REFERENCE Uricchio, Manuale di diritto tributario, Cacucci, 2020 Monographic part: edited by Antonio Felice Uricchio, Mario Aulenta, Gianluca Selicato, La dimensione promozionale del fisco, Cacucci, 2015
ORGANIZATION OF THE COURSE	The course is developed through lectures relating to the aspects of the discipline that are relevant and indispensable for the achievement of the specific educational objectives of the teaching and overall of the course of study. Frontal teaching is supported by seminars, exercises, practical experience. During the lessons various tools are used for the improvement of teaching such as, for example, power point presentations projected in the classroom, diagrams, bibliographic indications and anything else deemed useful for improving the effectiveness of teaching.
COURSE CHANGES	There are no other courses to exchange between.
PROPEDEUTICITY	There are no prerequisites
VERIFICATION METHOD	The criteria for the evaluation of the oral exam take into account the correctness of the contents, the argumentative clarity and the skills of critical analysis and re-elaboration
ERASMUS STUDENTS	Program to be agreed with the teacher according to the legal system of reference and the University of origin
THESIS ASSIGNMENT	To be agreed with the teacher, also in consideration of any theses already assigned. No limitations.