

General information	
Academic subject	FISCAL SERVICES FOR IMMIGRATION, HUMAN RIGHTS AND INTERCULTURALITY
Degree course	Legal Sciences for Immigration
Academic Year	III
European Credit Transfer and Accumulation System (ECTS)	6
Language	Italian
Academic calendar (starting and ending date)	23.02.23/31.05.23
Attendance	Not compulsory

Professor/ Lecturer	
Name and Surname	LUCA LAZZARO
E-mail	
Telephone	
Department and address	
Virtual headquarters	
Tutoring (time and day)	In the first semester: at the end of the lesson. In the second semester: to be agreed with the student. Reception always by appointment by e-mail, in presence or on the Teams platform.

Syllabus	
Learning Objectives	Knowledge of substantive and procedural tax law applied to third sector entities
Course prerequisites	This course does not require specific prerequisites. Anyway, preliminary study of private and constitutional law is recommended.
Contents	<p><i>General part</i></p> <p>Tax law; the sources of tax law; the principle of the reserve of law; other acts having the force of law; the principle of ability to pay; the effectiveness of the tax law over time and space; interpretation and avoidance; the analogy; other constitutional principles. The implementation process of fiscal federalism. Notes on the theoretical schemes for implementing the withdrawal; the constituent elements of the taxable case: assumption, taxable base, rate and subjects; the active subjects and the auxiliary ones; taxable subjects: the subjectivity and plurality of taxable subjects; solidarity; the substitute and the tax manager; succession and tax agreements. The assessment phase; the declaration: nature and effects; formal control of the declaration; the preliminary phase: access to inspections and checks. The assessment deed: nature and effects; the type of assessment deeds; form and content of the assessment documents; the difference with respect to the investigative acts: the report of findings. The methods of assessment and the related evidentiary regime. collection; the cases of collection; the collection documents; enforced collection; reimbursement: cases and procedures. Tax penalties: the system outlined with the 1997 reform; pecuniary and non-pecuniary administrative sanctions; the general principles of the sanctions: the personality, the non-transferability to the heirs and the conspiracy of persons; the procedure for the imposition of sanctions; tax penalties. Litigation and tax mediation. Tax commissions. Towards a new tax jurisdiction. Insights on current issues of the tax process. The latest reform of the Italian tax system: the enabling law n. 23/2014 and the implementing decrees. News and perspectives. Evolutionary profiles of the tax system. Income taxes: historical notes the assumption of income taxes; the notion of income; the partition into income categories; territoriality; remedies against double taxation of corporate income.</p>

	<p>IRPEF: taxpayers, the tax; determination of the tax base; territoriality. income categories. IRES: rate and taxable persons; commercial and non-commercial companies and entities; non-resident companies and entities; Indirect taxes on consumption; the Value Added Tax. Indirect taxes on transfers (registration tax, inheritance and gift tax, stamp duty and minor taxes). Notes on minor taxes.</p> <p><i>Special part</i></p> <p>Third sector entities: the recent reform discipline - Transitional regime and administrative coordination - the taxation of commercial entities and non-commercial entities - The national register - ONLUS, ODV, APS, Cooperatives and social enterprises - Tax regimes - The function promotional tax for the third sector. As far as incoming Erasmus students are concerned, the program is to be agreed with the teacher according to the legal system of reference and the university of origin.</p>
Books and bibliography	A. F. Uricchio, <i>Manuale di diritto tributario</i> , 2020, Cacucci
Additional materials	Lecture; Workshops; Exercises; Seminars; Conferences; E-learning and interactive multimedia learning.

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
Hours			
150	48		90
ECTS			
Teaching strategy			
To traditional lessons, various tools are added for the improvement of teaching such as, for example, power point presentations projected in the classroom, schemes, bibliographic indications and anything else deemed useful for improving the effectiveness of teaching.			
Expected learning outcomes			
Knowledge and understanding on:	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.		
Applying knowledge and understanding on:	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.		
Soft skills	<i>Making informed judgements 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		

	<p>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.</p> <p><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.</p> <p><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.</p>
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Assessment and feedback	
Methods of assessment	
Evaluation criteria	<p><i>Knowledge and understanding</i> General principles; systematic and institutional profiles of tax law, tax system, main taxes in force in the Italian and EU tax system, procedure and implementation of the tax law, monographic study.</p> <p><i>Applied knowledge and understanding</i> Mastery and contents 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 other legal systems and on the impact of Community law.</p> <p><i>Judgment autonomy</i> Independently evaluate the economic and legal processes underlying the use of the tax lever, independently resolving legal issues relating to the application of the institutes, integrating knowledge of doctrine, jurisprudence and practice.</p> <p><i>Communication skills</i> Ability to place institutes in the legal system of reference; ability to analyze issues relating to tax law, also through the study of concrete cases; ability to use the correct legal language and terminology and to transfer the knowledge acquired to one's interlocutors in a clear and complete way.</p> <p><i>Ability to learn</i> Ability to place the concepts learned relating to the tax system according to the various institutional declinations: doctrine, jurisprudence, merit practices, current legislation and reforms. Ability to systematically and coherently expose all the disciplinary and interdisciplinary notions learned.</p>
Criteria for assessment and attribution of the final mark	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

	autonomous re-elaboration.
Additional information	