

General Information	
Academic subject	LEGAL SERVICES FOR IMMIGRATION, HUMAN RIGHTS AND INTERCULTURALITY
Degree course	PROMOTIONAL FUNCTION OF LAW AND MIGRATORY PHENOMENON
Curriculum	
ECTS credits	6
Compulsory attendance	NO
Language	ITALIAN

Subject teacher	Name Surname	Mail address	SSD
	NICOLA FORTUNATO	nicola.fortunato@uniba	IUS/12

ECTS credits details	Area	CFU/ETCS
Basic teaching activities	12	6

Class schedule	
Period	
Year	III
Type of class	<ul style="list-style-type: none"> • Lectures • Exercises • Seminars • Conferences • Round tables • E-learning and interactive multimedia learning

Time management	
Hours	150
In-class study hours	48
Out-of-class study hours	90

Academic calendar	
Class begins	February 21, 2021
Class ends	May 26, 2021

Syllabus	
Prerequisites/requirements	This course does not require specific prerequisites. Anyway, preliminary study of private and constitutional law is recommended.
Expected learning outcomes	<ul style="list-style-type: none"> • Knowledge and ability <ul style="list-style-type: none"> - Acquisition of the methodology necessary to learn and command the subject; - Sources and main taxes/institutions of tax law study. • Knowledge and understanding ability <ul style="list-style-type: none"> - Teamwork and independent work ability; • Independence judgement <ul style="list-style-type: none"> - Development of critical approach to the subject - Ability to evaluate the set of migration policies based on the: <ul style="list-style-type: none"> ▪ knowledge of the phenomenon; ▪ activation of a governance system able to integrate different policies and the subsidiary principle; ▪ legislator's response to migration.

Contents	<p>General part: general principles of tax law</p> <p>Sources of tax law; legal reserve principle; contribution capacity principle; taxable cases; active, passive and auxiliary subjects; the substitute and the tax officer; declaration; tax assessment; controls; tax collection; criminal and administrative tax penalties; tax litigation; deflective instruments of tax litigation; IRPEF: features, taxable subjects, income categories and determination of the tax base; IRES: features, taxable subjects and determination of the tax base; VAT: assumptions and features, taxable, non-taxable, excluded and exempt transactions; taxable subjects and the tax base; VAT payback and deduction; registration tax; inheritance and donation tax; stamp duty and lower taxes; taxation of local authorities and fiscal federalism; IRAP; new IMU and TARI; purpose tax and residence tax.</p> <p>Special part:</p> <p>The Third Sector: the recent reform rules; 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 schemes; the promotional function of the tax for the third sector</p>
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Course program	
Bibliography	A. F. Uricchio, <i>Manuale di diritto tributario</i> , 2020, Cacucci
Notes	
Teaching methods	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.
Assessment methods	Oral exam
Evaluation criteria	<p>The evaluation, up to thirty, will take into account the following parameters:</p> <ul style="list-style-type: none"> • acquisition of the fundamental principles of the subject; • quality of theoretical knowledge possessed and adequacy of references to sources; • ability to apply and use the knowledge and methodologies proposed in relation to real contexts; • ability to autonomous and personal and critical reworking of knowledge
Further information	