

General information	
Academic subject	TAX LAW
Degree course	L-16 SCIENZE E POLITICHE, ECONOMICHE E AMMINISTRATIVE
Academic Year	III
European Credit Transfer and Accumulation System (ECTS)	6
Language	ITALIAN
Academic calendar (starting and ending date)	FEBRUARY 2022 – MAY 2022
Attendance	Suggested.

Professor/ Lecturer	
Name and Surname	LUIGI IACOBELLIS
E-mail	luigi.iacobellis@uniba.it
Telephone	0805717325
Department and address	Palazzo Pasquale Del Prete – V piano Scala B (ex Istituto di Finanza Pubblica)
Virtual headquarters	Microsoft Teams Code: p7t7jk7
Tutoring (time and day)	Wednesday (11:30 – 13:00), reception always by appointment (e-mail), in university 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 program includes the discussion of the following topics: Tax law; the sources of tax law; the principle of the reserve of law; the other acts having the force of law; the principle of contributory ability; the effectiveness of the tax law in time and space; interpretation and avoidance; the analogy; the other constitutional principles. The process of implementation of fiscal federalism. Overview of the theoretical implementation schemes for the levy; the constituent elements of the taxable situation: assumption, tax base, rate and subjects; active and auxiliary subjects; the passive subjects: subjectivity and the plurality of passive subjects; solidarity; the substitute and the tax manager; succession and pacts on the tax The assessment phase; the declaration: nature and effects; formal control of the declaration; the preliminary phase: access to inspections and checks. The assessment document: nature and effects; the type of assessment documents; form and content of the assessment documents; the difference with respect to the investigative documents: the verbal declaration process. The methods of assessment and the relative probative regime. Collection; the cases of collection; the deeds of collection; coercive collection;

	<p>reimbursement: cases and procedures. Tax penalties: pecuniary and non-pecuniary administrative sanctions; the general principles of sanctions: the procedure for the imposition of penalties; tax penalties. Litigation and tax mediation. Tax commissions. Towards a new tax jurisdiction. Insights on current issues in the tax process.</p> <p>The latest organic reform of the Italian tax system: the delegated law n. 23/2014 and the implementing decrees. News and perspectives. Evolutionary profiles of the taxation system.</p> <p>Income taxes: historical background the assumption of income tax; the notion of income; the partition into income categories; territoriality; the remedies against double taxation of corporate income.</p> <p>IRPEF: the taxable persons, the tax period; the determination of the tax base; territoriality.</p> <p>Income categories: a) land incomes: dominical, agricultural and building income; b) capital income; c) employee income; d) income from self-employment; e) different income. f) Business income: determination on an accounting basis; the assets of the company; the rules for assessing income components; the main components of business income: revenues, capital gains and losses, amortization, final inventories, provisions and reserves.</p> <p>Tax profiles of the business crisis and its extinct events.</p> <p>IRES: rate and taxable persons; companies and commercial and non-commercial entities; non-resident companies and entities.</p> <p>Indirect taxes on consumption; Value Added Tax; the assumption and distinction between taxable, non-taxable, excluded and exempt transactions; the taxable persons and the tax base; the mechanism of deduction and revenge; the territoriality of the tax; outline of formal obligations.</p> <p>Indirect taxes on transfers (registration tax, inheritance and donation tax, stamp duty and minor taxes).</p> <p>Notes on minor taxes.</p> <p>Taxation of local authorities and fiscal federalism. Impositive profiles of the regions. IRAP. Impositive profiles of the municipalities.</p> <ul style="list-style-type: none"> - The promotional dimension of the tax authorities.
Books and bibliography	<p>A.F. Uricchio, <i>Manuale di Diritto Tributario</i>, Cacucci, Bari, last edition.</p> <p>L. Iacobellis, <i>L'adempimento dell'obbligazione tributaria tra baratto amministrativo e cessione di beni culturali</i>, Cacucci, 2021 (in printing process).</p>
Additional materials	--

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
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> <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 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> <p>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> <ul style="list-style-type: none"> • <i>Capacities to continue learning</i> <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.</p>
Assessment and feedback	
Methods of assessment	<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</p>

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<p>Evaluation criteria</p>	<ul style="list-style-type: none"> • <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 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>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.
<p>Criteria for assessment and attribution of the final mark</p>	<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</p>



	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.
Additional information	---