

General Information	
Academic subject	Maritime Tax Law
Degree course	Maritime-port strategic sciences
Curriculum	
ECTS credits	6
Compulsory attendance	No
Language	Italian

Subject teacher	Name Surname	Mail address	SSD
	Claudio Sciancalepore	claudio.sciancalepore@uniba.it	IUS/12

ECTS credits details	Area		CFU/ETCS
Basic teaching activities	Law	Tax Law	6

Class schedule	
Period	Second semester
Year	2020
Type of class	Frontal lessons

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

Academic calendar	
Class begins	February 2021
Class ends	May 2021

Syllabus	
Prerequisites/requirements	

Expected learning outcomes	<p><i>Knowledge and understanding on:</i></p> <ul style="list-style-type: none"> <li>o To know and to understand the essential principles of maritime tax law and the fundamental issues relating to tax matters</li> </ul> <p><i>Applying knowledge and understanding on:</i></p> <ul style="list-style-type: none"> <li>o Advanced knowledge of study and critical understanding of maritime tax law</li> </ul> <p><i>Making informed judgments and choices:</i></p> <ul style="list-style-type: none"> <li>o o Autonomously evaluate the economic and legal processes affected by maritime tax law, autonomously solving legal questions relating to the application of institutions, integrating knowledge of doctrine, jurisprudence and administrative practice</li> </ul> <p><i>Communicating knowledge and understanding</i> o Ability to use technical language and correct legal terminology; ability to transfer the acquired knowledge in a clear and complete way to interlocutors.</p> <p><i>Capacities to continue learning</i> o Ability to independently interpret and apply tax provisions in the maritime legal system; ability to analyse issues related to supranational tax law through the study of concrete cases.</p>
Contents	The program aims to offer a non-rigid but sufficiently complete and practical knowledge of the fundamental problems relating to the taxation of maritime activities, ranging from the taxation of imports and exports, to the taxation of embarkation and disembarkation operations, as well as in general to that of maritime companies. To this end, knowledge of the basic aspects of the tax discipline must be considered indispensable: general principles; systematic and institutional profiles of tax law
Course program	
Bibliography	-M. Giorgi, A.F. Uricchio, La tassazione delle attività marittime, Maggioli, 2013
Notes	None
Teaching methods	Frontal lessons
Assessment methods	Oral exam

<p>Evaluation criteria</p>	<ul style="list-style-type: none"> <li>• <i>Knowledge and understanding</i> ○ To know and to understand the essential principles of maritime tax law</li> <li>• <i>Applying knowledge and understanding</i> ○ Advanced knowledge of study and critical understanding of the subject</li> <li>• <i>Autonomy of judgment</i> ○ Ability to analyse concrete cases</li> <li>• <i>Communication skills</i> ○ Expertise in the use of specialist vocabulary; ability to organize knowledge discursively; ability to synthesize</li> <li>• <i>Capacities to continue learning</i> ○ Mastery of the notions.</li> </ul>
<p>Further information</p>	