



General information	
Academic subject	Maritime law of taxation and levies
Degree course	Strategic Maritime Port Sciences
Academic Year	II
European Credit Transfer and Accumulation System (ECTS)	6
Language	Italian
Academic calendar (starting and ending date)	II semester
Attendance	Not compulsory

Professor/ Lecturer	
Name and Surname	Claudio Sciancalepore
E-mail	claudio.sciancalepore@uniba.it
Telephone	
Department and address	
Virtual headquarters	
Tutoring (time and day)	

Syllabus	
Learning Objectives	<i>Knowledge of substantive and procedural tax law applied to maritime taxation</i>
Course prerequisites	This course does not require specific prerequisites. Anyway, preliminary study of private and constitutional law is recommended
Contents	The program intends to offer a not rigid but sufficiently complete and practical knowledge of the fundamental problems relating to the taxation of maritime - port 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-port companies. To this end, knowledge of the basic aspects of taxation must be considered indispensable: general principles; systematic and institutional profiles of tax law
Books and bibliography	A. F. Uricchio, <i>Manuale di diritto tributario</i> , Cacucci, 2020, or

	M. Giorgi, A.F. Uricchio, La tassazione delle attività marittime, Maggioli, 2013
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		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:		<ul style="list-style-type: none"> ○ To know and to understand the essential principles of the taxation of maritime activities as well as the fundamental issues relating to taxation ○ Acquisition of the methodology necessary for learning and mastering the discipline ○ Study of the sources and in-depth analysis of the main taxes / institutes of tax law 	
Applying knowledge and understanding on:		<ul style="list-style-type: none"> ○ Advanced study knowledge and critical understanding of tax law applied to the maritime context ○ Teamwork and independent work ability 	
Soft skills		<ul style="list-style-type: none"> • <i>Making informed judgments and choices</i> <ul style="list-style-type: none"> ○ Development of critical approach to the subject ○ Ability to evaluate all maritime tax policies on the basis of: <ul style="list-style-type: none"> ▪ knowledge of the phenomenon; ▪ possible activation of a tax governance system; ▪ response provided by the Legislator to all the needs and problems related to maritime-port needs • <i>Communicating knowledge and understanding</i> <ul style="list-style-type: none"> ○ Independently assess the economic and legal processes affected by maritime tax law, independently resolving legal issues relating to the application of the institutes, integrating knowledge of doctrine, jurisprudence and administrative practice, ○ Ability to use correct technical language and legal terminology; ability to transfer the acquired knowledge to one's interlocutors in a clear and complete way • <i>Capacities to continue learning</i> <ul style="list-style-type: none"> ○ Ability to independently interpret and apply tax provisions in the maritime legal system; ability to analyze issues relating to maritime tax law through the study of concrete cases. 	

Assessment and feedback	
Methods of assessment	
Evaluation criteria	<ul style="list-style-type: none"> • <i>Knowledge and understanding</i> <ul style="list-style-type: none"> ○ Know and understand the essential principles of maritime tax law • <i>Applying knowledge and understanding</i> <ul style="list-style-type: none"> ○ Advanced study knowledge and critical understanding of teaching • <i>Communicating knowledge and understanding</i> <ul style="list-style-type: none"> ○ Ability to analyze concrete cases • <i>Communication skills</i> <ul style="list-style-type: none"> ○ Competence in the use of the specialized vocabulary; ability to discursively organize knowledge; ability to synthesize • <i>Capacities to continue learning</i> <ul style="list-style-type: none"> ○ Mastery of notions
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	