COURSE OF STUDY: Strategic Maritime Port Sciences
ACADEMIC YEAR: 2025-2026
ACADEMIC SUBJECT: Maritime law of taxation and levies

General information	
Year of the course	I year
Academic calendar (starting and ending date)	II semester (23.02.2026 - 29.05.2026)
Credits (CFU/ETCS):	6
SSD	GIUR-8/A
Language	italian
Mode of attendance	optional

Professor/ Lecturer	
Name and Surname	PROF. NICOLA FORTUNATO
E-mail	nicola.fortunato@uniba.it
Telephone	-
Department and address	c/o seat of law
Virtual room	tdfoi1x
Office Hours (and modalities: e.g., by appointment, on line, etc.)	In the I semester: by appointment. Reception always by appointment by e-mail, in person or on the Teams platform. In the II semester: at the end of the lesson

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
150	48	-	102
CFU/ETCS			
6	-	-	-

Learning Objectives	The training activity aims to provide knowledge, skills and abilities suitable for understanding and managing the problems of substantive and procedural tax law applied to maritime taxation.
Course prerequisites	No prior knowledge is required

Teaching strategies	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 in terms of	
Knowledge and understanding on:	○ To know and to understand the essential principles of the taxation ofmaritime activities as well as the fundamental issues relating to taxation ○ Acquisition of the methodology necessary for learning and mastering

	thediscipline ○ Study of the sources and in-depth analysis of the main taxes / institutes of tax law
Applying knowledge and understanding on:	○ Advanced study knowledge and critical understanding of tax law appliedto the maritime context ○ Teamwork and independent work ability
Soft skills	• *Making informed judgments and choices* ○ Development of critical approach to the subject ○ Ability to evaluate all maritime tax policies on the basis of: ▪ knowledge of the phenomenon; ▪ possible activation of a tax governance system; ▪ response provided by the Legislator to all the needs andproblems related to maritime-port needs • *Communicating knowledge and understanding* ○ 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 • *Capacities to continue learning* ○ 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.
Syllabus	
Content knowledge	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
Texts and readings	A. F. Uricchio, *Manuale di diritto tributario*, Cacucci, last edition, *or* M. Giorgi, A.F. Uricchio, La tassazione delle attività marittime, Maggioli, 2013
Notes, additional materials	-
Repository	During the lessons, updated and freely available material will be distributed or reported by the teacher.

Assessment	
Assessment methods	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. 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
Assessment criteria	• *Knowledge and understanding* o Know and understand the essential principles of maritime tax law • *Applying knowledge and understanding* o Advanced study knowledge and critical understanding of teaching • *Communicating knowledge and understanding* o Ability to analyze concrete cases • *Communication skills* o Competence in the use of the specialized vocabulary; ability to discursively organize knowledge; ability to synthesize • *Capacities to continue learning* o Mastery of notions
Final exam and grading criteria	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
Further information	-
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