

General Information	
Academic subject	TAX LAW – IUS/12
Degree course	BUSINESS STRATEGIES AND MANAGEMENT
Curriculum	
ECTS credits	8 CFU / ECTS
Compulsory attendance	NO
Language	ITALIAN

Subject teacher	Name Surname	Mail address	
	PROF. NICOLA FORTUNATO	nicola.fortunato@uniba.it	

ECTS credits details	Area	SSD	CFU/ETCS
Basic teaching activities	12	IUS/12	8 CFU / ECTS

Class schedule	
Period	
Year	2021/2022
Type of class	FRONTAL LESSONS

Time management	
Hours	64
In-class study hours	
Out-of-class study hours	

Academic calendar	
Class begins	
Class ends	

Syllabus	
Prerequisites/requirements	Basic knowledge of
Expected learning outcomes	<p><i>Knowledge and understanding on:</i></p> <p><i>Applying knowledge and understanding on:</i></p> <p><i>Making informed judgements and choices</i></p> <p><i>Communicating knowledge and understanding</i></p> <p><i>Capacities to continue learning</i></p>
Contents	<p>The course will focus on the following aspects:</p> <p>Taxable cases and the principle of ability to pay - The sources of tax law and the principle of legality of taxation - Tax sovereignty and constraints of European law - Spatial and temporal effectiveness of the tax law - The statute of taxpayers' rights the general principles of " tax system - Property services, taxes and taxes - The legal tax relationship and tax cases - Income taxes - The evolution of the tax system and the introduction of income taxes - Land income - Capital income - Income from employment - Income from self-employment - Business income - Other income - Total income for personal income tax purposes and the determination of</p>

	<p>the tax - Corporate income tax - Taxes on economic and legal activity - Value added tax - Taxes on legal activities: register, stamp duty, inheritance, mortgage and land registry - i tribut Customs - Implementation of the tax law between declaration, procedure and trial - Tax declaration - Tax assessment - Criminal and administrative tax sanctions - Collection - Tax litigation - Fiscal federalism and regional and local authorities taxes - Fiscal federalism and taxes of the regions and local authorities.</p>
Course program	
Bibliography	<p>(Institutional Part) We recommend the adoption of A.F. Uricchio, Manuale di Diritto Tributario, Cacucci, Bari, Last edition. The topics not addressed internally (e.g. new legislation) will be explored in the course of lectures and may be illustrated in the student reception sessions, within which it will also be possible to evaluate the use of other updated and accredited manuals in the community. scientific. Consultation of legislation, case law and tax practices is recommended. During the lessons, updated and freely available material will be distributed or reported by the teacher.</p> <p>(Special Part) A.F. Uricchio, M. Aulenta, P. Galeone, A. Ferri, I tributi comunali dentro e oltre la crisi, Cacucci, Bari (Two chapters to choose)</p>
Notes	None
Teaching methods	<p>The course is developed through lectures relating to the aspects of the discipline that are relevant and indispensable for the achievement of the specific educational objectives of the teaching and overall of the course of study. Frontal teaching is supported by seminars, exercises, practical experience.</p> <p>During the lessons various tools are used for the improvement of teaching such as, for example, power point presentations projected in the classroom, diagrams, bibliographical indications and anything else deemed useful for improving the effectiveness of teaching.</p>
Assessment methods	<p>Oral interview. 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 re-laboration.</p> <p>The outcome of the oral exam will be expressed in a vote out of thirty.</p>
Evaluation criteria	<p><i>Knowledge and understanding</i></p> <p><i>Applying knowledge and understanding</i></p> <p><i>Autonomy of judgment</i></p> <p><i>Communicating knowledge and understanding</i></p> <p><i>Capacities to continue learning</i></p>

Thesis assignment	To be agreed with the teacher, also in consideration of any theses already assigned. No limitations.