

COURSE OF STUDY: BUSINESS STRATEGIES AND MANAGEMENT

ACADEMIC YEAR: 2023-2024

ACADEMIC SUBJECT: TAX LAW

| General information | |
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| Year of the course | I year |
| Academic calendar (starting and ending date) | I semester (16.09.2024 - 200.12.2024) |
| Credits (CFU/ETCS): | 8 |
| SSD | IUS/12 |
| Language | italian |
| Mode of attendance | optional |

| Professor/ Lecturer | |
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| Name and Surname | PROF. NICOLA FORTUNATO |
| E-mail | nicola.fortunato@uniba.it |
| Telephone | - |
| Department and address | c/o seat of economy |
| Virtual room | 32z3osi |
| Office Hours (and modalities: e.g., by appointment, on line, etc.) | In the first semester: at the end of the lesson In the second semester: by appointment. Reception always by appointment by e-mail, in person or on the Teams platform. |

| Work schedule | | | |
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| Hours | | | |
| Total | Lectures | Hands-on (laboratory, workshops, working groups, seminars, field trips) | Out-of-class study hours/ Self-study hours |
| 200 | 64 | - | 136 |
| CFU/ETCS | | | |
| 8 | - | - | - |

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| Learning Objectives | The objective of the course is to equip the student with the basic techniques and methodologies for managing the tax variable in the business context, with specific reference both to the aspects of planning and managing relations with the financial administration and to tax litigation (structure of tax measures, articulation of tax/taxpayer interaction procedures and procedural documents), allowing the development of problem solving skills through the reasoned application of the rules and general principles that govern the matter. |
| Course prerequisites | No prior knowledge is required |

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| Teaching strategies | Lecture Workshops Exercises Seminars Conferences E-learning and interactive multimedia learning |
| Expected learning outcomes in terms of | |

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| Knowledge and understanding on: | 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. |
| Applying knowledge and understanding on: | 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. |
| Soft skills | <ul style="list-style-type: none"> • <i>Making informed judgments and choices</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>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. |
| Syllabus | |
| Content knowledge | The course will focus on the following aspects: 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 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 - 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 - |

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| Texts and readings | <p>(Institutional Part)</p> <p>We recommend the adoption of A.F. Uricchio, <i>Manuale di Diritto Tributario</i>, Cacucci, Bari, Last edition.</p> <p>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.</p> <p>(Special Part)</p> <p>A.F. Uricchio, M. Aulenta, P. Galeone, A. Ferri, <i>I tributi comunali dentro e oltre la crisi</i>, Cacucci, Bari (Two chapters to choose)</p> |
| Notes, additional materials | - |
| Repository | During the lessons, updated and freely available material will be distributed or reported by the teacher. |

| Assessment | |
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| 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 | <ul style="list-style-type: none"> • <i>Knowledge and understanding</i> <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> <ul style="list-style-type: none"> • <i>Applying knowledge and understanding</i> <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> <ul style="list-style-type: none"> • <i>Autonomy of judgment</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> |

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| | <ul style="list-style-type: none"> • <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. |
| Final exam and grading criteria | The grade of the oral exam is assigned out of thirty. The exam is considered passed when the grade is greater than or equal to 18. |
| Further information | - |
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