

Department of
Economics, Management
and Business Law

COURSE OF STUDY: PROFESSIONAL CONSULTING FOR COMPANIES (LM-77)

ACADEMIC YEAR: 2023-2024

ACADEMIC SUBJECT: TAX LAW (8 CFU)

General information	
Year of the course	I Year
Academic calendar (starting and ending date)	II Semester (26 February 2024 – 14 June 2024)
Credits (CFU/ETCS):	8 CFU
SSD	IUS/12 - Diritto tributario
Language	Italian
Mode of attendance	Optional

Professor/ Lecturer	
Name and Surname	Salvatore Antonello Parente
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Telephone	-----
Department and address	Department of Economics, Management and Business Law Largo Abbazia Santa Scolastica, n. 53, 70125 Bari (BA) - Italy
Virtual room	Microsoft Teams - Receipt code: 0zhwwd9
Office Hours (and modalities: e.g., by appointment, on line, etc.)	Wednesday 10:45-11:45 (by appointment via e-mail, in person or on the Microsoft Teams platform)

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

Learning Objectives
The program intends to offer a not rigid, but complete knowledge of the fundamental issues pertaining to tax matters. To this end, knowledge of the fundamental aspects of the discipline appears essential: general principles; systematic and institutional profiles of tax law, monographic study.

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	<p>The course analyzes tax matters, providing a varied and transversal approach to the use of tax leverage within the legal system. The main objective of the course is to provide students with the basics to tackle the study of tax law, through the analysis of the regime of sources, the discipline of the tax obligation, the methods of implementation of the tax procedure, the main national taxes. and local, in the light of the comparison with the tax systems of other national systems and the impact with Community law.</p> <p>The student must be able to independently assess the economic and legal processes underlying the use of the tax lever, independently resolving legal issues relating to the application of the institutions and integrating knowledge of doctrine, jurisprudence and administrative practice. Having acquired the fundamentals of taxation, the student will be able to critically address the main problems of taxation, with a view to first ethical training, as a taxpayer, and subsequent professional training, as an expert in tax law.</p> <p>At the end of the course, the student must demonstrate that he has acquired: the ability to place institutions in the legal system; the ability to analyze issues relating to tax law through the study of concrete cases; the ability to use correct technical language and legal terminology; the ability to transfer the acquired knowledge to one's interlocutors in a clear and complete way.</p>
Course prerequisites	There are no specific prerequisites different from those required for access to the degree course.
Teaching strategie	Alongside the conventional teaching methodology, the course will develop along various lines: seminars, congresses, round tables, with the involvement of the main institutional and professional players in the tax world.
Expected learning outcomes in terms of	The program intends to offer a non-rigid but sufficiently complete knowledge of the fundamental problems relating to financial matters. To this end, knowledge of the basic aspects of the discipline must be considered essential: general principles; systematic and institutional profiles of tax law, monographic study. The consultation and understanding of regulatory and jurisprudential texts, with particular attention to constitutional and union principles, will constitute the teaching method shared with the students.
Knowledge and understanding on:	The course analyzes tax matters, providing a varied and transversal approach to understanding the main institutions and mechanisms

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	<p>that govern the use of the tax lever within the legal system. The main objective of the course is to provide students with the basis for tackling the study of tax law, acquiring mastery and contents on the system of sources, tax obligations, the methods of implementation of the tax procedure, the main Community, national and local, with comparisons on the tax systems of other jurisdictions and on the impact of Community law.</p> <p>At the end of the course, the student will be able to:</p> <ul style="list-style-type: none"> - Know the concepts, fundamental principles and institutes of tax law. - Understand the main issues concerning tax matters. - Consult and understand the normative texts and the orientations of the doctrine, of the jurisprudence and of the administrative practice.
<p>Applying knowledge and understanding on:</p>	<p>The student must learn the tools necessary to interpret and apply the tax rules to concrete cases as well as acquire the ability to resolve legal issues and cases.</p>
<p>Soft skills</p>	<p>- <i>Autonomy of judgment</i></p> <p>The student must be able to independently assess the economic and legal processes underlying the use of the tax lever, independently resolving legal issues relating to the application of the institutions, integrating knowledge of doctrine, jurisprudence and practice. Having acquired the fundamentals of the subject, the student will be able to approach the main problems of fiscal discipline in a critical way, providing strengths and criticalities of the institutions in question, with a view to an initial ethical training as a citizen, taxpayer and future protagonist. at the forefront of institutional processes.</p> <p>- <i>Communication skills</i></p> <p>Ability to place institutions in the reference legal system; ability to analyze issues relating to tax law, also through the study of concrete cases; ability to use the correct legal language and terminology and to transfer the acquired knowledge to one's interlocutors in a clear and complete way.</p> <p>- <i>Ability to learn independently</i></p> <p>Learning will be guided through a study that addresses the tax</p>

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	<p>system according to the various institutional declinations: doctrine, jurisprudence, merit practice, current legislation and reforms, accompanied by the identification of best practices and comparisons with the main institutes and models adopted in the other systems.</p>
Syllabus	
Content knowledge	<p>Tax law, its partitions and development prospects; the sources of tax law; the principle of the reservation of law; other acts having the force of law; the principle of ability to pay; the effectiveness of the tax law over time and space; interpretation and avoidance; the analogy; the other constitutional principles. The Statute of Taxpayers' Rights. European public finance and internal tax sovereignty. Public revenue, taxes and financial benefits imposed. Notes on the theoretical schemes for the implementation of sampling; the constituent elements of the taxable case: prerequisite, taxable base, rate, active and passive subjects. The tax liability subjectivity; solidarity; the substitute and the tax manager; the succession and tax agreements. The assessment phase; the declaration: nature and effects; formal control of the declaration; the preliminary phase: access to inspections and verifications. The deed of assessment: nature and effects; the type of assessment documents; form and content of the assessment documents; the difference with respect to the investigative documents: the report of findings. The methods of assessment and the related evidential regime. Tax self-defense. The collection; the cases of collection; the deeds of collection; voluntary collection; compulsory collection; reimbursement: cases and proceedings. Tax penalties: the system outlined with the 1997 reform; pecuniary and non-pecuniary administrative sanctions; the general principles of sanctions: personality, non-disclosure to the heirs and concurrence of persons; the procedure for imposing sanctions; criminal tax penalties. Litigation and tax mediation. The courts of tax justice. Towards a new tax jurisdiction. Foreign experiences. Insights on current issues of tax justice in the light of the recent reform (Law 31 August 2022, n. 130). The latest attempts to reform the Italian tax system: the delegated law n. 23/2014 and the implementing decrees; the draft tax proxy approved by the Council of Ministers on 5 October 2021. News and prospects. Evolutionary profiles of the tax system. Income taxes: historical notes; the prerequisite for income tax; the notion of income; the division into income categories; territoriality; remedies against double taxation of</p>

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corporate income. IRPEF: taxable persons, the tax period; the determination of the tax base; territoriality. The income categories: a) land income: land, agricultural and building income; b) capital gains; c) income from employment; d) income from self-employment; e) miscellaneous income. f) Business income: determination on an accounting basis; the assets of the company; the rules for evaluating income components; the main components of business income: revenues, capital gains and losses, depreciation, closing inventories, funds and reserves. IRES: rate and taxable persons; commercial and non-commercial companies and entities; non-resident companies and entities. Optional IRES regimes: tax transparency; consolidated nationally and worldwide; tonnage tax. Tax credit for income produced abroad. Optional branch exemption regime. Transfer pricing. Regulation of the CFC. Exit tax and entry tax. Hybrid mismatches. Company transfer. Transformation. Fusion. Indirect taxes on consumption; the Value Added Tax; the assumption and the distinction between taxable, non-taxable, excluded and exempt operations; taxable persons and the tax base; the mechanism of deduction and compensation; the territoriality of the tax; hints on formal obligations. Indirect taxes on transfers (registration tax, inheritance and gift tax, stamp duty, mortgage and land registry taxes). The unified contribution for judicial documents. Customs taxes: the taxable case and subjectivity; determination of the tax and customs declaration; judicial and judicial remedies. The new taxes: food taxation and the Sugar tax; the tax on the consumption of single-use plastic products; taxes and maritime rights. Taxation of local authorities and fiscal federalism. Tax profiles of the regions between taxes, sharing of revenue from taxation, shares of the equalization fund, additional resources and special interventions. The regional tax on productive activities. The other regional taxes. Tax profiles of municipalities: their own municipal tax; the waste tax; municipal taxation on advertising; the single fee and the tax for the occupation of public spaces and areas; the purpose tax; the tourist tax and the landing tax. The taxes of the provinces and metropolitan cities. Prospects for local tax reform. The taxation of the digital economy: from the tax on digital services to the global minimum tax. The taxation of artificial intelligence.

Incoming Erasmus students can agree on the program with the teacher according to the legal system of reference and the

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	University of origin.
Texts and readings	<p>- A.F. Uricchio, <i>Manuale di diritto tributario</i>, Cacucci, Bari, 2020.</p> <p>- F. Gallo - A.F. Uricchio (a cura di), <i>La tassazione dell'economia digitale. Tra imposta sui servizi digitali, global minimum tax e nuovi modelli di prelievo</i>, Cacucci, Bari, 2022, pp. 13-120, pp. 152-222 e pp. 485-533.</p>
Notes, additional materials	<p>The study of the program requires consultation of the main regulatory sources, which can be found, alternatively, from:</p> <ul style="list-style-type: none"> - M. Logozzo, <i>Codice Tributario</i>, Pacini Giuridica, Pisa, latest edition; - S. Gallo (a cura di), <i>Codice Tributario Minor</i>, Simone, Napoli, latest edition. <p>Attending students will have the opportunity to deepen the topics discussed in the lesson course with personalized focus.</p>
Repository	The study material will be provided in the classroom.

Assessment	
Assessment methods	The assessment of the student's preparation, carried out on an oral test, verifies that the student has acquired the fundamental principles of the discipline, the general and special institutions, the functioning mechanism of the main taxes of our system, the procedure for implementing the standard tax law, providing system operations and criticalities with critical and functional analysis.
Assessment criteria	<ul style="list-style-type: none"> • <i>Knowledge and understanding:</i> <p>General principles; systematic and institutional profiles of tax law, tax system, main taxes in force in the Italian and EU tax system, procedure and implementation of the tax law, monographic study.</p> <ul style="list-style-type: none"> • <i>Applied knowledge and understanding:</i> <p>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 other legal systems and on the impact of EU law.</p> <ul style="list-style-type: none"> • <i>Autonomy of judgment:</i>

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	<p>Independently assess the economic and legal processes underlying the use of the tax lever, independently resolving legal issues relating to the application of the institutions, integrating knowledge of doctrine, jurisprudence and practice.</p> <ul style="list-style-type: none"> • <i>Communication skills:</i> <p>Ability to place institutions in the reference legal system; ability to analyze issues relating to tax law, also through the study of concrete cases; ability to use correct legal language and terminology and to transfer the acquired knowledge to one's interlocutors in a clear and complete way.</p> <ul style="list-style-type: none"> • <i>Ability to learn:</i> <p>Ability to place the notions learned relating to the tax system according to the various institutional declinations: doctrine, jurisprudence, substantive practice, current legislation and reforms.</p> <p>Ability to systematically and consistently expose all disciplinary and interdisciplinary notions learned.</p>
Final exam and grading criteria	The outcome of the examination will be expressed by means of a vote out of thirty and the possible granting of honors.
Further information	