



DEPARTMENT	Giurisprudenza
ACADEMIC YEAR	2016/2017
MASTER'S DEGREE (MSC)	LAW
SUBJECT	TAXATION LAW
TYPE OF EDUCATIONAL ACTIVITY	B
AMBIT	20009-Economico e pubblicistico
CODE	47205
SCIENTIFIC SECTOR(S)	IUS/12
HEAD PROFESSOR(S)	<div>LA SCALA AGOSTINO      Professore Ordinario      Univ. di PALERMO</div> <div>ENNIO</div> <div>MAZZAGRECO DANIELA      Professore Associato      Univ. di PALERMO</div> <div>COPPA DARIA      Professore Ordinario      Univ. di PALERMO</div>
OTHER PROFESSOR(S)	
CREDITS	6
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48
PROPAEDEUTICAL SUBJECTS	02431 - CONSTITUTIONAL LAW 04035 - ELEMENTS OF PRIVATE LAW
MUTUALIZATION	
YEAR	3
TERM (SEMESTER)	2° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	<b>COPPA DARIA</b> Monday    16:00    17:00    Dipartimento di Giurisprudenza Piazza Bologni, 8 - Palermo - Secondo piano - Stanza n. 4  <b>LA SCALA AGOSTINO ENNIO</b> Monday    08:00    09:00    Università degli Studi di Palermo - Dipartimento di Giurisprudenza, Stanza del docente  <b>MAZZAGRECO DANIELA</b> Thursday    11:00    13:00    Dipartimento di Giurisprudenza, Piazza Bologni n.8, II piano, stanza n.22

**DOCENTE:** Prof. AGOSTINO ENNIO LA SCALA- *Lettere F-N*

<b>PREREQUISITES</b>	It must be known the legal sources and their hierarchy, the autonomy of territorial authorities within the Constitution, as well as the fundamental elements of the regulatory ratios and of the collective enterprise.
<b>LEARNING OUTCOMES</b>	<p>Knowledge and comprehension skill At the end of the course we expect that students prove to know – in a widely and completely manner – the general principles of the subject, the essential notions regarding the most important duties and taxes as well as the regime in matter of assessment, collection and sanctions.</p> <p>Knowledge and comprehension ability The students shall be able to learn all the arguments debated during the course in order to apply the acquired knowledges and to solve possible problems, emerging from the fast evolution of tax law.</p> <p>Autonomy in judgement The student shall prove to integrate the acquired knowledges with the one acquired in other fields of law, in particular administrative law, civil law, commercial law and criminal law, taking into account the EU law, in order to manage the complexity of informations.</p> <p>Communicative skills The students, by using appropriate terminology, shall prove to communicate, in an understandable manner and with no ambiguities, the acquired knowledges and personal considerations, both to expert in matter and to uninformed speaker.</p> <p>Learning skills The students shall prove to develop learning skills that allow them to keep up to date through the study of case-law and doctrinal thesis. The students shall be, moreover, able to carry on their studies in second level Masters, PhD and postgraduate works.</p>
<b>ASSESSMENT METHODS</b>	Oral exam
<b>EDUCATIONAL OBJECTIVES</b>	<p>Acquisition of tools and analysis methods for comprehension and interpretation of tax law and for carrying out, among others, specific career as notary, magistrate, lawyer in tax law field, corporation advisor, public employee for the State, fiscal Agencies and territorial authorities.</p> <p>During the Tax Law course will be taught arguments that shall be matter of oral or written exam in order to pass several open competitive exams (ordinary, administrative and accounting judiciary, notary etc.) and qualifying examination (legal profession).</p>
<b>TEACHING METHODS</b>	Lessons
<b>SUGGESTED BIBLIOGRAPHY</b>	<p>1.FALSITTA, Corso istituzionale di diritto tributario, Padova, CEDAM, ultima edizione O P P U R E</p> <p>2.FANTOZZI, Corso di diritto tributario, Torino, UTET, ultima edizione O P P U R E</p> <p>3.LUPI, Diritto tributario, Parte generale e parte speciale, Milano, Giuffrè, ultima edizione O P P U R E</p> <p>4. TESAURO, Compendio di diritto tributario, Torino, UTET, ultima edizione Per favorire la comprensione delle norme tributarie piu' rilevanti, si suggerisce l'acquisto di uno dei seguenti libri:</p> <p>1)Codice tributario, Editio minor, Edizioni giuridiche Simone, ultima edizione;</p> <p>2)Codice tributario a cura di Francesco Tesaurò – Casa editrice Zanichelli, ultima edizione;</p> <p>3)Codice tributario – a cura di Enrico De Mita e Maurizio Logozzo, Casa editrice Gruppo 24 Ore, ultima edizione;</p> <p>4)Codice tributario – a cura di Loris Tosi, Antonio Viotto e Andrea Giovanardi, Giappichelli, ultima edizione</p>

## SYLLABUS

Hrs	Frontal teaching
48	<p>General Issue</p> <ul style="list-style-type: none"> <li>- The notion of levy. Taxes, charges and contributions.</li> <li>- Legal Sources of Italian, European and International tax law.</li> <li>- Main elements of tax.</li> <li>- Federal approach to taxation and European influence.</li> <li>- Principle of legality and ability to pay.</li> <li>- The progressive tax principle.</li> <li>- Classification of taxes.</li> <li>- The joint and several tax obligations.</li> <li>- The withholding agent and third-party liability.</li> <li>- Tax declaration</li> </ul> <p>Total 14 hours</p> <ul style="list-style-type: none"> <li>- Power of instruction of Financial Administration.</li> <li>- Tax evasion, tax avoidance and abuse of law.</li> <li>- The tax assessment.</li> <li>- Different forms of tax assessment (analytic assessment and presumptions-based assessment: the "spesometro" and the "ricometro"; inductive and deductive assessment; sector study-based assessment; general, partial and integrative assessment).</li> <li>- The administrative self-review powers.</li> <li>- Precautionary measures in tax law.</li> <li>- Indirect and direct tax collection.</li> <li>- Administrative penalties and relevant assessment procedures.</li> <li>- Criminal penalties.</li> <li>- The Taxpayers' Rights Statute.</li> </ul> <p>Total 14 hours</p> <p>Special part : the various taxes</p> <ul style="list-style-type: none"> <li>- Summary schedule of Italian tax law.</li> </ul> <p><b>DIRECT REVENUE TAXES</b></p> <ul style="list-style-type: none"> <li>- Personal Income Tax – I.R.P.E.F. (redditi fondiari, di capitale, di lavoro dipendente, di lavoro autonomo, di impresa, diversi);</li> <li>- Corporate Income Tax – I.R.E.S.;</li> <li>- Positive elements of corporate income (ricavi, plusvalenze patrimoniali, sopravvenienze attive, dividendi, interessi, proventi immobiliari, incremento delle rimanenze finali rispetto a quelle iniziali);</li> <li>- Negative elements of corporate income (costi, spese per prestazioni di lavoro, interessi passivi, oneri fiscali e contributivi, oneri di utilità sociale, minusvalenze patrimoniali, sopravvenienze passive, perdite, svalutazioni, ammortamenti, accantonamenti, decrementi delle rimanenze finali rispetto a quelle iniziali);</li> </ul> <p>Total 16 hours</p> <p><b>INDIRECT REVENUE TAXES</b></p> <p><b>INDIRECT CONSUMPTION TAXES</b></p> <ul style="list-style-type: none"> <li>- Value Added Taxation (operazioni imponibili, non imponibili, esenti ed estranee; il pro-rata generale; il volume d'affari; gli obblighi formali);</li> <li>- Excise duty (production and fabrication taxes);</li> <li>- Custom duty</li> <li>- State monopoly</li> </ul> <p>Total 8 hours</p>

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<b>LEARNING OUTCOMES</b>	<p>Knowledge and comprehension skill: At the end of the course we expect that students prove to know – in a widely and completely manner – the general principles of the subject, the essential notions regarding the most important duties and taxes as well as the regime in matter of assessment, collection and sanctions.</p> <p>Knowledge and comprehension ability: The students shall be able to learn all the arguments debated during the course in order to apply the acquired knowledges and to solve possible problems, emerging from the fast evolution of tax law.</p> <p>Autonomy in judgement: The student shall prove to integrate the acquired knowledges with the one acquired in other fields of law, in particular administrative law, civil law, commercial law and criminal law, taking into account the EU law, in order to manage the complexity of informations.</p> <p>Communicative skills: The students, by using appropriate terminology, shall prove to communicate, in an understandable manner and with no ambiguities, the acquired knowledges and personal considerations, both to expert in matter and to uninformed speaker.</p> <p>Learning skills: The students shall prove to develop learning skills that allow them to keep up to date through the study of case-law and doctrinal thesis. The students shall be, moreover, able to carry on their studies in second level Masters, PhD and postgraduate works.</p>
<b>ASSESSMENT METHODS</b>	Oral exam
<b>EDUCATIONAL OBJECTIVES</b>	<p>Acquisition of tools and analysis methods for comprehension and interpretation of tax law and for carrying out, among others, specific career as notary, magistrate, lawyer in tax law field, corporation advisor, public employee for the State, fiscal Agencies and territorial authorities.</p> <p>During the Tax Law course will be taught arguments that shall be matter of oral or written exam in order to pass several open competitive exams (ordinary, administrative and accounting judiciary, notary etc.) and qualifying examination (legal profession).</p>
<b>TEACHING METHODS</b>	Front lessons
<b>SUGGESTED BIBLIOGRAPHY</b>	<p>TESAURO T., Istituzioni di Diritto tributario, Parte generale e parte speciale, Milano, UTET GIURIDICA, 2016 OPPURE MELIS G., Lezioni di diritto tributario, Torino, Giappichelli, 2016 OPPURE MULEO S., Lezioni di diritto tributario, Torino, Giappichelli, 2016</p> <p>Per favorire la lettura delle norme tributarie piu' rilevanti, si suggerisce l'acquisto di uno dei seguenti libri: 1)Codice tributario, Editio minor, Edizioni giuridiche Simone, ultima edizione; 2)Codice tributario a cura di Francesco Tesauro – Casa editrice Zanichelli, ultima edizione; 3)Codice tributario – a cura di Enrico De Mita e Maurizio Logozzo, Casa editrice Gruppo 24 Ore, ultima edizione; 4)Codice tributario – a cura di Loris Tosi, Antonio Viotto e Andrea Giovanardi, Giappichelli, ultima edizione</p>

## SYLLABUS

Hrs	Frontal teaching
48	<p>General Issue</p> <p>1 - The notion of levy. Taxes, charges and contributions.  1 - Legal Sources of Italian, European and International tax law.  1 - Main elements of tax.  1 - Principle of legality and ability to pay.  1 - The progressive tax principle.  1 - Classification of taxes.  1 - The joint and several tax obligations.  1 - The withholding agent and third-party liability.  1 - Tax declaration  2 - Power of instruction of Financial Administration.  1 - Tax evasion, tax avoidance and abuse of law.  1 - The tax assessment.  3 - Different forms of tax assessment (analytic assessment and presumptions-based assessment; inductive and deductive assessment; sector study-based assessment; general, partial and integrative assessment).  1 - The administrative self-review powers.  1 - Precautionary measures in tax law.  2 - Indirect and direct tax collection.  2 - Administrative penalties and relevant assessment procedures.  2 - Criminal penalties.  2 - The Taxpayers' Rights Statute.</p> <p>The various taxes and tax appeals  1 - Summary schedule of Italian tax law.</p> <p><b>DIRECT REVENUE TAXES</b></p> <p>7 - Personal Income Tax – I.R.P.E.F. (redditi fondiari, di capitale, di lavoro dipendente, di lavoro autonomo, di impresa, diversi);  1 - Corporate Income Tax – I.R.E.S.;  4 - Positive elements of corporate income (ricavi, plusvalenze patrimoniali, sopravvenienze attive, dividendi, interessi, proventi immobiliari, incremento delle rimanenze finali rispetto a quelle iniziali);  2 - Negative elements of corporate income (costi, spese per prestazioni di lavoro, interessi passivi, oneri fiscali e contributivi, oneri di utilità sociale, minusvalenze patrimoniali, sopravvenienze passive, perdite, svalutazioni, ammortamenti, accantonamenti, decrementi delle rimanenze finali rispetto a quelle iniziali);</p> <p>Indirect consumption taxes. In particular, value added taxation;  3 - objective profile; subjective profile, territorial profile;  1 - performing operations and chargeability of tax;  1 - operazioni imponibili, non imponibili, esenti ed estranee;  1 - pro-rata generale; "volume d'affari"; formal obligations;</p> <p><b>LOCAL TAXES</b>  Regional taxes  2 - IRAP</p> <p>Municipal taxes  - IMU;  - TASI.</p>

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<b>LEARNING OUTCOMES</b>	Knowledge and comprehension skill: At the end of the course we expect that students prove to know – in a widely and completely manner – the general principles of the subject, the essential notions regarding the most important duties and taxes as well as the regime in matter of assessment, collection and sanctions. Knowledge and comprehension ability: The students shall be able to learn all the arguments debated during the course in order to apply the acquired knowledges and to solve possible problems, emerging from the fast evolution of tax law. Autonomy in judgement: The student shall prove to integrate the acquired knowledges with the one acquired in other fields of law, in particular administrative law, civil law, commercial law and criminal law, taking into account the EU law, in order to manage the complexity of informations. Communicative skills: The students, by using appropriate terminology, shall prove to communicate, in an understandable manner and with no ambiguities, the acquired knowledges and personal considerations, both to expert in matter and to uninformed speaker. Learning skills: The students shall prove to develop learning skills that allow them to keep up to date through the study of case-law and doctrinal thesis. The students shall be, moreover, able to carry on their studies in second level Masters, PhD and postgraduate works.
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<b>TEACHING METHODS</b>	Front lessons
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Hrs	Frontal teaching
48	<p>GENERAL ISSUE 1 - The notion of levy. Taxes, charges and contributions. 1 - Legal Sources of Italian, European and International tax law. 1 - Main elements of tax. 1 - Principle of legality and ability to pay. 1 - The progressive tax principle. 1 - Classification of taxes. 1 - The joint and several tax obligations. 1 - The withholding agent and third-party liability. 1 - Tax declaration 2 - Power of instruction of Financial Administration. 1 - Tax evasion, tax avoidance and abuse of law. 1- The tax assessment. 3 - Different forms of tax assessment (analytic assessment and presumptions-based assessment; inductive and deductive assessment; sector study-based assessment; general, partial and integrative assessment). 1 - The administrative self-review powers. 1 - Precautionary measures in tax law. 2 - Indirect and direct tax collection. 2 - Administrative penalties and relevant assessment procedures. 2 - Criminal penalties. 2 - The Taxpayers' Rights Statute. The various taxes and tax appeals 1 - Summary schedule of Italian tax law. DIRECT REVENUE TAXES 7 - Personal Income Tax – I.R.P.E.F. (redditi fondiari, di capitale, di lavoro dipendente, di lavoro autonomo, di impresa, diversi); 1 - Corporate Income Tax – I.R.E.S.; 4 - Positive elements of corporate income (ricavi, plusvalenze patrimoniali, sopravvenienze attive, dividendi, interessi, proventi immobiliari, incremento delle rimanenze finali rispetto a quelle iniziali); 2 - Negative elements of corporate income (costi, spese per prestazioni di lavoro, interessi passivi, oneri fiscali e contributivi, oneri di utilità sociale, minusvalenze patrimoniali, sopravvenienze passive, perdite, svalutazioni, ammortamenti, accantonamenti, decrementi delle rimanenze finali rispetto a quelle iniziali); Indirect consumption taxes. In particular, value added taxation; 3 - objective profile; subjective profile, territorial profile; 1 - performing operations and chargeability of tax; 1 - operazioni imponibili, non imponibili, esenti ed estranee; 1 - pro-rata generale; "volume d'affari"; formal obligations; LOCAL TAXES Regional taxes 2 - IRAP Municipal taxes - IMU; - TASI.</p>