



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Giurisprudenza
ACADEMIC YEAR	2016/2017
MASTER'S DEGREE (MSC)	LAW
SUBJECT	LOCAL AUTHORITIES FINANCE
TYPE OF EDUCATIONAL ACTIVITY	D
AMBIT	20016-A scelta dello studente (dm270)
CODE	18721
SCIENTIFIC SECTOR(S)	IUS/12
HEAD PROFESSOR(S)	GIOE' CHIARA Professore Associato Univ. di PALERMO
OTHER PROFESSOR(S)	
CREDITS	6
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48
PROPAEDEUTICAL SUBJECTS	04035 - ELEMENTS OF PRIVATE LAW 02432 - CONSTITUTIONAL LAW - INTEGRATED COURSE
MUTUALIZATION	
YEAR	2
TERM (SEMESTER)	1° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	GIOE' CHIARA Wednesday 12:30 - 14:30 Dipartimento di Giurisprudenza - P.zza Bologni n.8, secondo piano, stanza n.22.

DOCENTE: Prof.ssa CHIARA GIOE'

PREREQUISITES	It must be known the legal sources and their hierarchy, the autonomy of territorial authorities within the Constitution
LEARNING OUTCOMES	Knowledge and comprehension skill: At the end of the course we expect that students prove to know – in a widely and completely manner – the fundamental notions in fiscal federalism matter, as well as the principles, the regime and the issues related to the application of local duties. 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.
ASSESSMENT METHODS	Oral exam
EDUCATIONAL OBJECTIVES	Acquisition of tools and analysis methods for comprehension and interpretation of tax law and for carrying out, among others, specific career as lawyer in tax law field, corporation advisor, public employee for the State, fiscal Agencies and territorial authorities. 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).
TEACHING METHODS	Front lessons
SUGGESTED BIBLIOGRAPHY	1) AA. VV. (a cura di F. AMATUCCI), Il nuovo sistema fiscale degli enti locali, Torino, Giappichelli, Ultima edizione; 2) Per la parte relativa ai singoli tributi potranno essere utilizzate le parti corrispondenti dei seguenti testi istituzionali: G. FALSITTA, manuale di diritto tributario, Padova, Cedam, ultima edizione; oppure A. LUPI, Diritto Tributario, parte speciale, Milano, Giuffrè, ultima edizione; TESAURO F., Compendio di diritto tributario, Torino, Utet, ultima edizione

SYLLABUS

Hrs	Frontal teaching
48	3. The assignment of competences among different levels of administration and the models of devolved systems. The redistributive function. 3. The distinction between regional State and federal State. The notion of fiscal federalism. 3. The theoretical justification dealing with fiscal federalism: the principle of subsidiarity, the principle of efficiency and principle of responsibility of the levels of administration. 3. Normative evolution in fiscal federalism matter. The original text of Constitution. The social and politic context in 90's. The normative evolution during the 90's. 6. The reform of Title V of the Constitution. The innovations introduced by the Constitutional Law n. 3/2001 – interpretation of the most relevant provisions – the distribution of legislative power among State and regions – 2. The notion of proper duty – the limits of fiscal autonomy of local authorities – the notion of equalisation fund. 4. Analysis of the Constitutional Court case law regarding the legality of regional norms in tax field. 6. The financial autonomy of Sicilian Region – articles 36, 37, 38 of the Sicilian Region statute and norms for implementation. 4. Legislative delegation in fiscal federalism matter (l. n. 42/2009) and decrees for implementation. 4. The regional duties. IRAP. 3. The municipal duties. IMU. 2. TASI. 3. TARI and the evolution of taxation dealing with waste. 2. Tax for object. The tourist tax and the disembarkation fee.