



# UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Giurisprudenza
ACADEMIC YEAR	2017/2018
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>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	04035 - ELEMENTS OF PRIVATE LAW 02432 - CONSTITUTIONAL LAW - INTEGRATED COURSE
MUTUALIZATION	
YEAR	3
TERM (SEMESTER)	2° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	<p><b>COPPA DARIA</b>            Monday 16:00 17:00 Dipartimento di Giurisprudenza Piazza Bologni, 8 - Palermo - Secondo piano - Stanza n. 4</p> <p><b>LA SCALA AGOSTINO ENNIO</b>            Monday 08:00 09:00 Università degli Studi di Palermo - Dipartimento di Giurisprudenza, Stanza del docente</p> <p><b>MAZZAGRECO DANIELA</b>            Thursday 11:00 13:00 Dipartimento di Giurisprudenza, Piazza Bologni n.8, II piano, stanza n.22</p>

<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 (Dublin's criteria, see in web site of Faculty of law "Didattica").</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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.G. FALSITTA, Corso istituzionale di diritto tributario, Padova, CEDAM, ultima edizione O P P U R E</p> <p>2.A. FANTOZZI, Corso di diritto tributario, Torino, UTET, ultima edizione O P P U R E</p> <p>3.R. LUPI, Diritto tributario, Parte generale e parte speciale, Milano, Giuffrè, ultima edizione O P P U R E</p> <p>4. G. TESAURO, Istituzioni di diritto tributario, Torino, UTET, ultima edizione. OPPURE</p> <p>5. G. MELIS, Lezioni di diritto tributario,Torino, Giappichelli, ultima edizione. OPPURE</p> <p>6. S. MULEO, Lezioni di diritto tributario,Torino, Giappichelli, ultima edizione.</p> <p>Per favorire la comprensione delle norme tributarie risulta fondamentale lo studio delle norme giuridiche piu' rilevanti, si suggerisce, pertanto, l'acquisto di uno dei seguenti testi:</p> <p>1)Codice tributario, Editio minor, Edizioni giuridiche Simone, ultima edizione;</p> <p>2)Codice tributario a cura di Francesco Tesaurò e Angelo Contrino – Casa editrice Egea, 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>DIRECT REVENUE TAXES</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>INDIRECT REVENUE TAXES</p> <p>INDIRECT CONSUMPTION TAXES</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>

<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>In the light of the Dublin Descriptors (see the Legal Education Didactics section - and what is expressed in the RAD), the expected learning outcomes are:</p> <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>	<p>The questions asked to the candidate will be formulated in order to verify the student's achievement of the expected learning outcomes.</p> <p>The evaluation of the student shall be based on an oral exam. The oral test provides at least three questions on the general part and three other questions on the special part, so as to verify whether the student learned the general principles and the essential elements of the tax system.</p> <p>The test is passed if you get a vote, expressed in thirty, not less than 18/30.</p> <p>The evaluation will be based on the following methods: - Excellent result (30 - 30 and praise): excellent knowledge of the topics, excellent linguistic property, excellent analytic capacity; the student is able to apply the theoretical knowledge to concrete cases the solution proposes; - Very good result (26 - 29): good knowledge of arguments, good language skills, good analytical ability; the student is able to adequately apply the theoretical knowledge to concrete cases that the solution proposes; - Good result (24 - 25): basic knowledge of the main arguments, discrete language property, the student shows a limited ability to apply theoretical knowledge to concrete cases the solution proposes; Satisfactory result (21 - 23): the student does not show full mastery of the main topics of the teaching, even though possessing the basic knowledge. However, the student shows satisfactory language properties, but with little capacity to adequately apply theoretical knowledge to concrete cases; - Sufficient result (18 - 20): minimum knowledge of the main topics and technical language, minimal ability to apply theoretical knowledge to concrete cases where the solution is proposed; Insufficient result: the student has no acceptable knowledge of the topics of the program.</p>
<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 F., Istituzioni di Diritto tributario, Parte generale e parte speciale, Milano, UTET GIURIDICA, ultima edizione</p> <p>OPPURE</p> <p>FALSITTA, G., Corso istituzionale di diritto tributario, Padova, CEDAM, ultima edizione</p> <p>OPPURE</p> <p>MELIS G., Lezioni di diritto tributario, Torino, Giappichelli, ultima edizione</p>

	<p>OPPURE MULEO S., Lezioni di diritto tributario, Torino, Giappichelli, ultima edizione OPPURE BEGHIN M., Diritto tributario, Padova, Cedam, ultima edizione. Per favorire la lettura delle norme tributarie piu' rilevanti, si suggerisce la consultazione di uno dei seguenti codici: 1) Codice tributario, Editio minor, Edizioni giuridiche Simone, ultima edizione; 2) Codice tributario Il fisco, IPSOA - Wolters Kluwer, ultima edizione; 3) Codice tributario – a cura di Maurizio Logozzo, Pacini Editore, ultima edizione; 4) Codice tributario - a cura di Francesco Tundo, La Tribuna, ultima edizione.</p>
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## 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. 2 - Main elements of tax and classification of taxes. 1 - Principle of legality . 2 - Ability to pay and progressive tax principle. 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; the assessment based on reliability indices; general, partial and integrative assessment). The act of 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. 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.; 3 - 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 (I.V.A.); 1 - the mechanism for applying the tax: redress duty and right to deduct; 2 - 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>1 - Regional taxes. In particular: - IRAP 1 - Municipal tax. In particular: - I.M.U. and T.A.S.I..</p>

<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>In the light of the Dublin Descriptors (see the Legal Education Didactics section - and what is expressed in the RAD), the expected learning outcomes are:</p> <p><b>Knowledge and comprehension skill</b> 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><b>Knowledge and comprehension ability</b> 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><b>Autonomy in judgement</b> 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><b>Communicative skills</b> 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><b>Learning skills</b> 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>	<p>The questions asked to the candidate will be formulated in order to verify the student's achievement of the expected learning outcomes.</p> <p>The evaluation of the student shall be based on an oral exam. The oral test provides at least three questions on the general part and three other questions on the special part, so as to verify whether the student learned the general principles and the essential elements of the tax system.</p> <p>The test is passed if you get a vote, expressed in thirty, not less than 18/30.</p> <p>The evaluation will be based on the following methods:</p> <p>Excellent result (30 - 30 and praise): excellent knowledge of the topics, excellent linguistic property, excellent analytic capacity; the student is able to apply the theoretical knowledge to concrete cases the solution proposes.</p> <p>Very good result (26 - 29): good knowledge of arguments, good language skills, good analytical ability; the student is able to adequately apply the theoretical knowledge to concrete cases that the solution proposes.</p> <p>Good result (24 - 25): basic knowledge of the main arguments, discrete language property, the student shows a limited ability to apply theoretical knowledge to concrete cases the solution proposes.</p> <p>Satisfactory result (21 - 23): the student does not show full mastery of the main topics of the teaching, even though possessing the basic knowledge. However, the student shows satisfactory language properties, but with little capacity to adequately apply theoretical knowledge to concrete cases.</p> <p>Sufficient result (18 - 20): minimum knowledge of the main topics and technical language, minimal ability to apply theoretical knowledge to concrete cases where the solution is proposed.</p> <p>Insufficient result: the student has no acceptable knowledge of the topics of the program.</p>
<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>DE MITA E., Principi di diritto tributario, GIUFFRÈ, ultima edizione OPPURE FALSITTA G., Corso istituzionale di diritto tributario, CEDAM, ultima edizione OPPURE GAFFURI G., Diritto tributario - Parte generale e parte speciale, CEDAM, ultima</p>

	<p>edizione  <b>OPPURE</b>          LA ROSA S., Principi di diritto tributario, Giappichelli, ultima edizione  <b>OPPURE</b>          MELIS G., Manuale di diritto tributario, Giappichelli, ultima edizione  <b>OPPURE</b>          TESAURO F., Istituzioni di Diritto tributario, Parte generale e parte speciale, UTET GIURIDICA, ultima edizione</p> <p>Per favorire la lettura delle norme tributarie più' rilevanti, si suggerisce la consultazione di uno dei seguenti codici:          - Codice tributario, a cura di Ignazio La Candia, Luca Occhetta, ultima edizione;  <b>OPPURE</b>          - Codice tributario - a cura di Francesco Tundo, La Tribuna, ultima edizione.</p>
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## SYLLABUS

Hrs	Frontal teaching
48	<p><b>GENERAL ISSUE</b></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. Classification of taxes.          1 - Principle of legality.          2 - Principle of ability to pay. The progressive tax principle.          1 - The Taxpayers' Rights Statute.          1 - Tax evasion, tax avoidance and abuse of law.          1 - The joint and several tax obligations. The withholding agent          1 - Third-party liability.          1 - Tax declaration.          2 - Power of instruction of Financial Administration. The tax assessment. Different forms of tax assessment. The act of assessment's. The administrative self-review powers. (Notes: the discussion will be carried out within the "Tax Justice" course in the fifth year of the Degree Program).          2 - Indirect and direct tax collection measures in tax law. Precautionary measures in tax law (Notes: the discussion will be carried out within the "Tax Justice" course in the fifth year of the Degree Program).          2 - Administrative penalties and relevant assessment procedures. Criminal penalties.</p> <p><b>SPECIAL ISSUE</b></p> <p>2 - The various taxes and tax appeals. Summary schedule of Italian tax law. Direct revenue taxes.          9 - Personal Income Tax – I.R.P.E.F. (redditi fondiari, di capitale, di lavoro dipendente, di lavoro autonomo, di impresa, diversi).          2 - 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);          3 - 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).          1 - Indirect consumption taxes. In particular: value added taxation (I.V.A.).          2 - The mechanism for applying the tax: redress duty and right to deduct.          2 - Objective profile; subjective profile, territorial profile.          1 - Operazioni imponibili, non imponibili, esenti ed estranee.          1 - Performing operations and chargeability of tax.          2 - Pro-rata generale; "volume d'affari"; formal obligations.          1 - Regional taxes. In particular: I.R.A.P.          1 - Municipal taxes. In particular: I.M.U.</p>