



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)	CINQUEMANI LUIGI	Ricercatore	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	3		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	CINQUEMANI LUIGI Thursday 13:00 14:00 Aula lezioni presso Polo universitario di Agrigento - Villa Genuardi Friday 12:30 13:30 Aula lezioni presso Polo universitario di Trapani		

DOCENTE: Prof. LUIGI CINQUEMANI

PREREQUISITES	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.
LEARNING OUTCOMES	<p>Knowledge and comprehension skill (Dublin Descriptors, sezione didattica sito Giurisprudenza - and what is expressed in the RAD)</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: 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>
ASSESSMENT METHODS	<p>The exam consists of a oral test aimed at verifying the level of knowledge of the topics of the programme, the level of mastery of the specialized language and the candidate's ability to develop arguments for the application of theoretical knowledge to concrete cases as well as the research of possible solutions. The evaluation will be done in accordance with the following assessment grid:</p> <p>Excellent 30 -30 cum laude: excellent knowledge of the topics, excellent linguistic property, excellent analytical capacity; - Very good 26 - 29: good knowledge of the topics, good language skills, good analytical ability; - Good 24-25: basic knowledge of the main arguments, discrete language property; - Passing result 21-23: the student does not show full mastery of the main subjects of the topics, even though possessing the basic knowledge; he shows, however, sufficient linguistic skills; - Sufficient 18-20: minimum knowledge of the main topics and technical language; - Insufficient: the student does not have an acceptable knowledge of the content of the various topics of the programme.</p>
EDUCATIONAL OBJECTIVES	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. 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	<p>TESAURO F., Istituzioni di Diritto tributario, Parte generale e parte speciale, Milano, UTET GIURIDICA, ultima ed. OPPURE MELIS G., Lezioni di diritto tributario, Torino, Giappichelli, ultima ed. OPPURE MULEO S., Lezioni di diritto tributario, Torino, Giappichelli, ultima ed. 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 (24 hours)</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 (=14 hours)</p> <p>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. (=14 hours)</p> <p>The various taxes and tax appeals 1 - Summary schedule of Italian tax law.</p> <p>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); (=16 hours)</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; excise duties, customs duties, state monopolies (=8 hours)</p>