



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Politiche e delle Relazioni Internazionali
ACADEMIC YEAR	2018/2019
MASTER'S DEGREE (MSC)	MANAGEMENT OF SPORT AND PHYSICAL ACTIVITIES
SUBJECT	SPORTS TAXATION LAW
TYPE OF EDUCATIONAL ACTIVITY	D
AMBIT	20654-A scelta dello studente
CODE	16967
SCIENTIFIC SECTOR(S)	IUS/12
HEAD PROFESSOR(S)	PERRONE ANTONIO Professore Ordinario Univ. di PALERMO
OTHER PROFESSOR(S)	
CREDITS	4
INDIVIDUAL STUDY (Hrs)	68
COURSE ACTIVITY (Hrs)	32
PROPAEDEUTICAL SUBJECTS	
MUTUALIZATION	
YEAR	1
TERM (SEMESTER)	2° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	PERRONE ANTONIO Tuesday 12:00 14:00 Collegio San Rocco, secondo piano

DOCENTE: Prof. ANTONIO PERRONE

PREREQUISITES	Basic knowledge of the national legal system
LEARNING OUTCOMES	<p>Knowledge and comprehension ability: full and detailed comprehension of the legal instruments expected.</p> <p>Ability to apply knowledge and comprehension: perfect ability so that the student can apply what he studied to the real cases, through connections and examples between the the law and the practical cases.</p> <p>Independent judgement: achievement of a high standard of critical judgement is expected</p> <p>Communication skills: full mastery of the legal language and good communications skills expected.</p> <p>Learning skills: achievement of a high standard so that the student develops a critic way of thinking.</p>
ASSESSMENT METHODS	<p>The valuation of the students is made with an oral exam at the end of the course. The vote is expressed with the value of 30/30.</p> <p>The test verifies the ability to analyze and the knowledge of the topics taught during the course. The student must answer to questions proving knowledge and analyzing with independent judgement as well as using the correct juridical terminology. The range for the final assessment is 18 up to 30. The student who obtains 30 -30 with honors has an eccellente knowledge of the topics, excellent use of the terminology and good analitical skills. The student who obtains grades between 26-29 has a good mastery of the topics and a very good use of the terminology. The student who obtains grades between 24-25 has a basic knowledge of the main topics and a fair use of the terminology. The student who obtains grades between 21-23 has a satisfactory knowledge of the topics and a satisfactory use of the specific terminology. The student who obtains grades between 18 and 20 has a very poor basic knowledge both of the topics and the use of terminology.</p>
EDUCATIONAL OBJECTIVES	<p>Educational Objectives: the first educational objective in to achieve an adequate degree of knowledge both of basic principles and main taxes of domestic tax law. The second educational objective is to be able to apply those knowledges to the particular sector of sporting contract, sports clubs and amateur sports associations.</p>
TEACHING METHODS	Frontal lectures
SUGGESTED BIBLIOGRAPHY	<p>F. TESAURO. Compendio di diritto tributario. UTET. Ult. ed.</p> <p>Per quanto concerne i profili tributari della contrattualistica sportiva, delle societa' sportive e delle associazioni sportive dilettantistiche, verranno messe a disposizione delle dispense a cura del docente.</p>

SYLLABUS

Hrs	Frontal teaching
32	2 hours: Basics of italianTax Law (concept of dutie, taxation objectives and reasons, methods of direct and indirect taxation). 4 hours: Tax law domestic principles. 4 hours: Outlines of Tax assessment procedure and of Tax trial. 6 hours: Income tax, Corporate income tax, IRAP and VAT. 6 hours: Fiscal profiles of sporting contract. 10 hours: Fiscal profiles of sports clubs and amateur sports associations.