



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Giurisprudenza
ACADEMIC YEAR	2019/2020
MASTER'S DEGREE (MSC)	LAW
SUBJECT	TAX PENALTY SYSTEM
TYPE OF EDUCATIONAL ACTIVITY	D
AMBIT	20016-A scelta dello studente (dm270)
CODE	15491
SCIENTIFIC SECTOR(S)	IUS/12
HEAD PROFESSOR(S)	GERACI ROSA Ricercatore a tempo Univ. di PALERMO determinato
OTHER PROFESSOR(S)	
CREDITS	6
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48
PROPAEDEUTICAL SUBJECTS	47205 - TAXATION LAW
MUTUALIZATION	
YEAR	5
TERM (SEMESTER)	2° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	GERACI ROSA Wednesday 15:00 - 17:00 Università degli Studi di Palermo - Dipartimento di Giurisprudenza, Piazza Bologni n. 8, Il piano, stanza n. 7

DOCENTE: Prof.ssa ROSA GERACI

PREREQUISITES	It must be known the proceedings for the application of duties, the phase of assessment and tax collection. It shall be usefull to know the legal remedies against measures issued by the Tax Administration.
LEARNING OUTCOMES	<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 fundamental arguments dealing with the offense in tax law, taking into account both administrative and criminal violations.</p> <p>Knowledge and comprehension ability The students shall be able to re-elaborate the argmuments learned during the course, as to apply the acquired knowledges and to solve possible problems, with specific regard to the fundamental elements of sanction's normative scheme.</p> <p>Autonomy in judgement The student shall prove to integrate the acquired knowledges with the one acquired in other fields of criminal law, in particular criminal law, taking into account the principles established by ECJ case law, as 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 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 first part and two other questions on the second part of the program, so as to verify whether the student learned the general principles of the tax sanction 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>
EDUCATIONAL OBJECTIVES	<p>Acquisition of tools and analysis methods for comprehension and interpretation of criminal law in tax field and for carrying out, among others, specific career as lawyer in tax law matter, corporation advisor, as well as tax risk manager within firms and enterprises.</p> <p>Many of the arguments debated during the course 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>
TEACHING METHODS	Front lessons
SUGGESTED BIBLIOGRAPHY	<p>Giovanni Bellagamba, Giuseppe Cariti - Il sistema delle sanzioni tributarie - Milano 2011</p> <p>Per favorire la lettura delle norme tributarie sanzionatorie, si suggerisce vivamente la consultazione di</p> <p>In order to agevolate the reading of the tax norms dealing with penalties, it must be read the following</p> <p>AA.VV. - Violazioni e sanzioni – Pocket - IL FISCO – Ultima edizione</p>

SYLLABUS

Hrs	Frontal teaching
48	<p>FIRST PART – The administrative tax offense</p> <p>2 – The notion of violation – The relevance of will: the case of force majeure.</p> <p>1 – The notion of sanction and its function.</p> <p>1 – Classification of sanctions (administrative, criminal and civil; proper and improper; principal and accessory).</p> <p>6 – General principle in administrative sanctions matter: legality, "favor rei", personality, imputability, guilt – The exception to personality principle for enterprises and bodies that are legal entities.</p> <p>1 – The non-punishability reasons.</p> <p>1 – The joint liability and the indirect author.</p> <p>1 – The joint liability for the payment of sanction.</p> <p>1 – Criteria of application of sanctions.</p> <p>1 – The combination of sanctions and the continuation.</p> <p>1 – Tax repentance.</p> <p>6 – The three proceeding for application of administrative sanctions: the charge of violation and the infliction of sanction – the infliction of sanction with contextual tax assessment notice – the infliction of sanctions by means of role inscription, without prior notification.</p> <p>1 – The facilitated resolution of sanctions.</p> <p>1 – The execution of sanctions.</p> <p>1 – The collection of sanctions.</p> <p>1 - The mortgage and cautionary seizure as guarantee for collecting sanctions.</p> <p>1 – Suspension of tax refund and compensation towards the author of violation.</p> <p>SECOND PART – The criminal violation in tax law field</p> <p>1 – The protected interest by criminal norms in tax matter.</p> <p>1 – The meaning of words used by the legislator in describing the sanctioned behaviours.</p> <p>6 – The criminal cases in VAT income taxes matter.</p> <p>1 – The concealing or destruction of accounting documents.</p> <p>1 – Omitted payment and undue compensation.</p> <p>1 – The punishability threshold.</p> <p>2 – Non-punishability reasons and mitigating circumstances.</p> <p>2 – Seizure and equivalent confiscation.</p> <p>2 – The speciality principle and the methods of application.</p> <p>2 – Ne bis in idem and speciality principle.</p> <p>1 – The relationship between criminal trial and administrative proceeding.</p> <p>1 – The relationship between tax and criminal trials.</p>