



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Politiche e delle Relazioni Internazionali
<b>ACADEMIC YEAR</b>	2019/2020
<b>MASTER'S DEGREE (MSC)</b>	COMPLEX ADMINISTRATIONS AND ORGANIZATIONS SCIENCE
<b>SUBJECT</b>	TAX RISKS MANAGEMENT TECHNIQUES
<b>TYPE OF EDUCATIONAL ACTIVITY</b>	C
<b>AMBIT</b>	20993-Attività formative affini o integrative
<b>CODE</b>	19569
<b>SCIENTIFIC SECTOR(S)</b>	IUS/12
<b>HEAD PROFESSOR(S)</b>	PERRONE ANTONIO      Professore Ordinario      Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	
<b>CREDITS</b>	6
<b>INDIVIDUAL STUDY (Hrs)</b>	108
<b>COURSE ACTIVITY (Hrs)</b>	42
<b>PROPAEDEUTICAL SUBJECTS</b>	
<b>MUTUALIZATION</b>	
<b>YEAR</b>	1
<b>TERM (SEMESTER)</b>	1° semester
<b>ATTENDANCE</b>	Not mandatory
<b>EVALUATION</b>	Out of 30
<b>TEACHER OFFICE HOURS</b>	<b>PERRONE ANTONIO</b> Tuesday 12:00 14:00 Collegio San Rocco, secondo piano

DOCENTE: Prof. ANTONIO PERRONE

<b>PREREQUISITES</b>	basic knowledge of domestic order
<b>LEARNING OUTCOMES</b>	<p>Knowledge and understanding skills.</p> <p>At the end of the course students are expected to demonstrate full knowledge about fiscal risk notion, mainly in business activities. It will be especially required the knowledge of domestic and international fiscal rulings and different shapes of tax compliance with tax authority, the knowledge of main fiscal risks factors in Italian order, the knowledge of main risks factors in tax offences, the knowledge of main risks factors in EU and international order, the knowledge of main risks factors in custom law.</p> <p>Capacity to apply knowledge and understanding.</p> <p>Students should be able to revise the topics covered, so to apply their knowledge to manage risks factors mainly in business activities.</p> <p>Making judgments</p> <p>Students should be able to integrate the knowledge gained from those for other branches of law and economics.</p> <p>Communication skills</p> <p>Students should be able to clearly expose the concepts learned.</p> <p>Learning skills</p> <p>Students must demonstrate that they have developed such learning skills that allow them to stay informed and updated through the study of doctrinal and jurisprudential.</p>
<b>ASSESSMENT METHODS</b>	<p>Oral examination.</p> <p>The student will be minimum proposed three questions on all parties covered by the program, with reference to the recommended texts. Final assessment aims to evaluate whether the student has knowledge and understanding of the topics and has reached interpretative competence and independence of judgment. The student will get a sufficient evaluation if he shows a basic knowledge and understanding of principal topics, at least in general outline and shows a basic knowledge of different studied issues. The student will also own presentation and argumentative skills, as to allow the transmission of its knowledge to the examiner. Below this threshold the student will get an insufficient evaluation. The more the student, with his presentation and argumentative skills, will be able to interact with the examiner, and the more he will show in-depth knowledge of the studied issues, the more he will get a positive evaluation.</p> <p>the evaluation is carried out of thirty.</p> <p>30-30 L - excellent knowledge of the topics, excellent properties of Language, good analytical skills;</p> <p>26-29 - good mastery of the subjects, full knowledge of the Language;</p> <p>24-25 - basic knowledge of the main topics, discrete properties of Language;</p> <p>21-23 - student does not have full command of the main teaching subjects, but has the knowledge of them, satisfactory properties of Language;</p> <p>18-20 - minimum basic knowledge of the main teaching and technical Language issues;</p> <p>n. s. - student does not have an acceptable knowledge of the content of the topics covered in the teaching.</p>
<b>EDUCATIONAL OBJECTIVES</b>	Educational objective is to achieve an adequate degree of knowledge of domestic and international tax system so as to be able to assess tax risks connected to business activities, both from businesses and persons, in Italian and international scene.
<b>TEACHING METHODS</b>	frontal lessons
<b>SUGGESTED BIBLIOGRAPHY</b>	verrà distribuito materiale agli studenti e verranno messe a disposizione delle slide sugli argomenti trattati

## SYLLABUS

Hrs	Frontal teaching
42	<p>Section one: tax risk</p> <p>2 hours: basics on corporate income tax and capital income tax;</p> <p>3 hours: main risk factors in tax offenses;</p> <p>4 hours: the concept of national and international tax avoidance;</p> <p>12 hours: main risks factor in tax avoidance: permanent establishment; transfer pricing; hybrid mismatches; cfc legislation, BEPS;</p> <p>2 hours: multilateral conventions and multilateral instrument (MLI);</p> <p>Section two: tax compliance</p> <p>8 hours: rulings in Italian legislation;</p> <p>3 hours: the so said “adempimento collaborativo” regime (tax compliance for businesses);</p> <p>4 hours: preventive agreements for businesses involved in international operations and international tax ruling;</p> <p>2 hours: the international Mutual Agreement Procedure (MAP);</p> <p>2 hours: the ruling for Italian investments</p>