



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Giurisprudenza		
ACADEMIC YEAR	2020/2021		
MASTER'S DEGREE (MSC)	LAW		
SUBJECT	COMPANY TAXATION LAW		
TYPE OF EDUCATIONAL ACTIVITY	D		
AMBIT	20016-A scelta dello studente (dm270)		
CODE	10296		
SCIENTIFIC SECTOR(S)	IUS/12		
HEAD PROFESSOR(S)	GERACI ROSA	Ricercatore a tempo determinato	Univ. di PALERMO
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 fundamental elements of the regulatory ratios of the collective and individual enterprise, both in civil law and in tax law.
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 skills At the end of the course it shall be expected that students prove to know – in a widely and completely manner – the notion of corporate income, the determination of this category of income, the fiscal regime in extraordinary operations matter, the corporate tax, the relevance of corporate activities in other duties.</p> <p>Knowledge and comprehension ability The students shall be able to re-elaborate the arguments debated during the course in order to apply the acquired knowledges and to solve possible problems, emerging from the fast evolution of law in this field.</p> <p>Autonomy in judgement The student shall prove to integrate the acquired knowledges with the one acquired in other fields of law,</p> <p>Communicative skills The students shall be evaluated according to their ability to express the acquired knowledges in an understandable manner.</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.</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 five questions, so as to verify whether the student learned the general principles and the essential elements of the tax that apply to companies. 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>
EDUCATIONAL OBJECTIVES	Facilitate the comprehension and the interpretation of the norms in corporate tax matter, in order to educate the students as corporate legal experts.
TEACHING METHODS	front lessons
SUGGESTED BIBLIOGRAPHY	<p>A. Fantozzi, F. Paparella, Lezioni di diritto tributario dell'impresa, CEDAM, ultima edizione</p> <p>E INOLTRE (LIMITATAMENTE ALLO STUDIO DELLA DETERMINAZIONE DEL REDDITO DELLE SOCIETA' E DEGLI ENTI COMMERCIALI)</p> <p>G. Falsitta, Manuale di Diritto tributario - parte speciale, CEDAM, ultima edizione</p> <p>N.B. Considerato il notevole lasso di tempo che intercorre tra l'inserimento della presente scheda di trasparenza e l'anno in cui verrà erogata la relativa didattica, e tenuto conto della notevole mutevolezza delle norme tributarie, si suggerisce agli studenti di scegliere il testo (per lo studio della determinazione del reddito delle società e degli enti commerciali) che risulterà, tra i due suggeriti, il più aggiornato al momento dell'inizio delle lezioni e della presentazione agli esami.</p>

SYLLABUS

Hrs	Frontal teaching
48	2The enterprise in tax system 3The personal income tax (brief considerations) The personal income tax and the notion of corporate income 6The determination of corporate income 8The regime of negative and positive elements of income 2the corporate income dealing with foreign relationships 4The corporate tax 2The groups of enterprises – transparency taxation and funded 4The extraordinary operations in income taxes 5The enterprise in regional productive activities tax 6The enterprise in value added taxation 2The enterprises in transfer assets taxes 4 The enterprise in local duties