



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Giurisprudenza		
<b>ACADEMIC YEAR</b>	2020/2021		
<b>MASTER'S DEGREE (MSC)</b>	MIGRATIONS, RIGHTS, INTEGRATION		
<b>INTEGRATED COURSE</b>	THIRD SECTOR TAXATION AND FINANCIAL INCLUSION INSTRUMENTS - INTEGRATED COURSE		
<b>CODE</b>	20878		
<b>MODULES</b>	Yes		
<b>NUMBER OF MODULES</b>	2		
<b>SCIENTIFIC SECTOR(S)</b>	IUS/12, IUS/05		
<b>HEAD PROFESSOR(S)</b>	NATOLI ROBERTO	Professore Ordinario	Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	NATOLI ROBERTO	Professore Ordinario	Univ. di PALERMO
	COPPA DARIA	Professore Ordinario	Univ. di PALERMO
<b>CREDITS</b>	9		
<b>PROPAEDEUTICAL SUBJECTS</b>			
<b>MUTUALIZATION</b>			
<b>YEAR</b>	2		
<b>TERM (SEMESTER)</b>	2° semester		
<b>ATTENDANCE</b>	Not mandatory		
<b>EVALUATION</b>	Out of 30		
<b>TEACHER OFFICE HOURS</b>	<b>COPPA DARIA</b> Monday 16:00 17:00 Dipartimento di Giurisprudenza Piazza Bologni, 8 - Palermo - Secondo piano - Stanza n. 4 <b>NATOLI ROBERTO</b> Saturday 9:00 11:00 Si prega di contattare sempre via e-mail il docente per concordare ora e luogo del ricevimento.		

DOCENTE: Prof. ROBERTO NATOLI

<b>PREREQUISITES</b>	knowledge of fundamental legal principles
<b>LEARNING OUTCOMES</b>	<p>1. Comprehension and ability to identify the principal institutes relating to each part of the syllabus.</p> <p>2. Ability to analyze - using the acquired knowledge - laws, jurisdictional decisions and scientific papers related to specific problems.</p> <p>3. Ability to choose between more options aiming to cases' solution.</p> <p>4. Communicating skills: students will gain awareness of the meaning of the words used to communicate ideas, considering the single relevant context.</p> <p>5. Applying knowledge and comprehension: Students will learn to understand law from a different perspective than their domestic law and in a foreign language.</p>
<b>ASSESSMENT METHODS</b>	<p>1) Oral final exam - Grades on a scale between 18 and 30 cum laude. The exam consists of an interview aimed to check the level of knowledge of the topics in the syllabus, the level of familiarity with the specialized language and the ability to develop a reasoning aimed to the application of theoretical knowledge to specific cases . The interview consists of a minimum of two/three questions. The evaluation will follow the grid below: - Excellent (30 - 30 cum laude): great knowledge of the topics, excellent language skills, excellent capacity of analysis; the student is able to brilliantly apply theoretical knowledge to real cases. He/ she is also able to properly argue possible solution, including multiple alternatives. - Very good (27-29): good knowledge of the topics, very good language skills, good capacity of analysis; the student is able to properly apply theoretical knowledge to real cases. - Good (24-26): good knowledge of the main topics, good language skills, the student shows adequate ability to apply theoretical knowledge to real cases. - Satisfactory (21-23): the student does not show a complete command of the main topics, although showing the knowledge of the basic ones; he/she shows satisfactory language skills and a quite satisfactory ability to apply theoretical knowledge to real cases. - Sufficient (18-20): minimal knowledge of the main teaching and technical language issues, limited capacity to adequately apply theoretical knowledge to real cases. - Insufficient outcome: the student does not have an acceptable knowledge of the contents of the various topics on the syllabus. 2) One written test, on voluntary basis, is scheduled. The test, consisting in two open questions, is aimed to check students' overall understanding of the yet addressed topics and to test the ability to apply theoretical knowledge to the solution of concrete cases. The evaluation will follow the grid sub "1)".</p>
<b>TEACHING METHODS</b>	lectures

## MODULE FINANCIAL INCLUSION TOOLS

*Prof. ROBERTO NATOLI*

### SUGGESTED BIBLIOGRAPHY

P. Bontempi, Diritto bancario e finanziario, Giuffr , Milano, 2019.

In alternativa

E. Macchiavello, Microfinance and financial inclusion. The challenge of regulating alternative forms of finance, Taylor & Francis, New York, 2018.

Durante il corso sar  distribuito materiale didattico integrativo.

<b>AMBIT</b>	20826-A scelta dello studente
<b>INDIVIDUAL STUDY (Hrs)</b>	76
<b>COURSE ACTIVITY (Hrs)</b>	24

### EDUCATIONAL OBJECTIVES OF THE MODULE

The course aims to provide students with knowledge of basic banking services by helping them understand the importance of access to banking services for the social inclusion of immigrants.

At the end of the course the student should be able to distinguish between the various basic banking services, identify their essential legal discipline and understand the practical implications of the inclusion or financial exclusion of immigrants

## SYLLABUS

Hrs	Frontal teaching
24	After providing the definitions of financial inclusion and financial exclusion (8 hours), the course will focus on the causes of financial exclusion of immigrants (8 hours), evaluating the possible contribution deriving from the use of new technologies and identifying possible private remedies to protect these vulnerable consumers (8 hours). After a general discussion of the legal discipline of the main banking services (credit and current account), the legal discipline of basic banking services intended for consumers with profiles of economic and social vulnerability (microcredit, basic current account, remittances) will be critically treated.

**MODULE  
THIRD SECTOR TAXATION**

*Prof.ssa DARIA COPPA*

**SUGGESTED BIBLIOGRAPHY**

AA.VV., Il codice del terzo settore: commento al decreto legislativo 3 luglio 2017, n. 117, a cura di Gorgoni M, Pacini giuridica, 2018, pp. 1 -80; 269 - 300; 393 - 426.  
 FICARI V., Prime osservazioni sulla "fiscalità" degli enti del terzo settore e delle imprese sociali, in Riv. dir. trib., 2018, pp. 57 - 93.  
 BUTTUS S., L'Ente del Terzo Settore (ETS) quale "ente non commerciale" ai fini fiscali. La difficile convivenza tra d.lgs. n. 117/2017 e TUIR, in Riv. dir. trib.- On line, 12 luglio 2019, pp. 1-7.  
 MONTANARI F., Le criticità dell'Iva per le attività di interesse generale nel nuovo Codice del Terzo settore, in Riv. dir. trib., 2018, I, pp. 561 - 586.  
 GIANONCELLI S., Regime fiscale del terzo settore e concorso alle spese pubbliche in Riv. dir. fin. Sc. fin., 2017, I, pp. 295 - 319.  
 SEPIO G., Il nuovo diritto tributario del terzo settore, in AA.VV., La riforma del terzo settore e dell'impresa sociale, a cura di FICI A., 2018, Editoriale Scientifica, pp. 155 - 192.  
 SEPIO G., SILVETTI F. M., La (non) commercialità degli enti nel nuovo Codice del Terzo settore, in Il fisco, 2017, pp. 3621 - 3630.

Ulteriore materiale didattico sarà consigliato nel corso delle lezioni.

Further learning material will be suggested during the course.

<b>AMBIT</b>	20826-A scelta dello studente
<b>INDIVIDUAL STUDY (Hrs)</b>	95
<b>COURSE ACTIVITY (Hrs)</b>	30

**EDUCATIONAL OBJECTIVES OF THE MODULE**

Analysis of the tax regulation of the third sector bodies ruled by legislative decree 3.7.2017, n. 117 (Third Sector Code) that, by means of carrying out economic activities, even in cooperation with the State, the local authorities and the public authorities, fulfil the general objectives of solidarity and general interest, with particular reference to the management of reception and integration of migrants.

**SYLLABUS**

Hrs	Frontal teaching
6	General profiles on third sector bodies matter, with particular reference to the management of reception and integration of migrants. – The third sector body and the existing tax regulation
6	Tax regulation and tax income of the third sector bodies - Commercial and non commercial activities - Preferential regime for non commercial third sector bodies.
4	The tax regulation of the third sector bodies in VAT area
4	The regulations on indirect taxes on transfers and local duties
4	Tax benefits on economic supplies for third sector bodies
6	Tax regulation of the volunteer organizations and of the social promotion associations