



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Politiche e delle Relazioni Internazionali		
ACADEMIC YEAR	2023/2024		
BACHELOR'S DEGREE (BSC)	ADMINISTRATIVE SCIENCE, LABOUR CONSULTING AND SOCIAL INNOVATION		
SUBJECT	TAXATION LAW		
TYPE OF EDUCATIONAL ACTIVITY	C		
AMBIT	10671-Attività formative affini o integrative		
CODE	02590		
SCIENTIFIC SECTOR(S)	IUS/12		
HEAD PROFESSOR(S)	PARLATO MARIA CONCETTA	Professore Associato	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	9		
INDIVIDUAL STUDY (Hrs)	162		
COURSE ACTIVITY (Hrs)	63		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	2		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	PARLATO MARIA CONCETTA Monday 15:30 17:30 la piattaforma virtuale "Teams", "Ricevimento - Diritto tributario" (prenotazione sul portale per ciascun ricevimento). In seguito alla prima prenotazione viene comunicato il codice di accesso. The students will be received in the platform "Teams", in the room "Ricevimento – Diritto tributario"; it is necessary to book the meeting each time and the access-code will be received.		

DOCENTE: Prof.ssa MARIA CONCETTA PARLATO

PREREQUISITES	Basic knowledge of constitutional principles.
LEARNING OUTCOMES	<p>Knowledge and understanding. To acquire knowledge and understanding of tax law, from the perspective of the protection of rights. To know and to understand also the interpretative dynamics of the discipline, in the perspective of history, theory and criticism too, to elaborate original ideas in a limited context of research.</p> <p>Applying knowledge and understanding. To acquire the ability to elaborate the topic covered and to apply the knowledge achieved also to acquire understanding abilities and the ability to solve juridical problems of interpretation, inherent to the applicative mechanisms of the tax law discipline.</p> <p>Making Judgements The course aims to develop critical skills dealing with the knowledge achieved during the course, in order to make the proper evaluations while dealing with legal and interpretative issues of the tax law system, in correlation to the general principles of the tax law system.</p> <p>Communication skills To communicate and deliver the knowledge acquired in an exhaustive and convincing manner.</p> <p>Learning skills To develop learning skills and improve access and familiarity with the sources of law with the doctrine and the jurisprudence, to be able to autonomously develop further studies in the field and to keep knowledge updated.</p>
ASSESSMENT METHODS	<p>Oral exam. It is possible to take a partial exam during the course, regarding a part of the program specified by the professor in advance. At least 3 questions will be asked, both for the partial exam and for the final exam. The grades are on a scale from 18 to 30 for each exam; the final grade will be the average of the evaluations.</p> <p>30-30 L - excellent knowledge of the topics, excellent properties of Language, good analytical skills; 26-29 - good mastery of the subjects, full knowledge of the Language; 24-25 - basic knowledge of the main topics, discrete properties of Language; 21-23 - he/she does not have full command of the main teaching subjects, but he/she has the knowledge of them, satisfactory properties of Language; 18-20 - minimum basic knowledge of the main teaching and technical Language issues; n. s. - he/she does not have an acceptable knowledge of the content of the topics covered in the teaching.</p>
EDUCATIONAL OBJECTIVES	GOALS: to acquire the skills to study and the ability to interpret institutions of tax law, from the perspective of the protection of rights.
TEACHING METHODS	lectures, exercises.
SUGGESTED BIBLIOGRAPHY	<p>Per la parte generale: F. Tesaro, Istituzioni di diritto tributario, I, Parte generale, UTET, 2020, ISBN 9788859822448. Per la parte speciale: F. Tesaro, Istituzioni di diritto tributario, II, Parte speciale, UTET, 2019, ISBN 9788859820864. Oppure, sia per la parte generale che per la parte speciale, uno dei seguenti volumi: Carinci A., Tassani T., Manuale di diritto tributario, Giappichelli Editore, 2021, ISBN 9788892134287; Falsitta G., Corso istituzionale di diritto tributario, Cedam, 2019, ISBN 9788813369309; Ingraio G., Teoria e tecnica dell'imposizione tributaria, Sgb, 2021, ISBN 9788832228113; Melis G., Manuale di diritto tributario, G. Giappichelli Editore, 2021.</p> <p>Si consiglia la consultazione del docente per testi o letture di approfondimento, riguardanti tematiche di rilevanza attuale in dottrina e in giurisprudenza.</p>

SYLLABUS

Hrs	Frontal teaching
1	- Tax law in the field of legal sciences. Income of the public bodies and the concept of tribute
3	- Constitutional principles
3	- Sources
2	- Interpretation of the tax rule
1	- Cases and tax obligation
3	- Subjects
1	- Tax returns
3	- Inquest
5	- Tax assessment

SYLLABUS

Hrs	Frontal teaching
2	- Tax avoidance. Ruling.
2	- Tax collection
8	- Administrative and criminal sanctions
9	- The digital tax proceeding (litigation)
9	- Income tax: IRPEF; IRES
8	- Indirect taxes: VAT, registration tax, inheritance and gift tax, excise duties, customs duties
1	- Local taxation
2	Crypto and blockchain