



# UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Politiche e delle Relazioni Internazionali		
ACADEMIC YEAR	2023/2024		
MASTER'S DEGREE (MSC)	INTERNATIONAL RELATIONS		
SUBJECT	CORPORATE TAX AND CUSTOMS REGIMES		
TYPE OF EDUCATIONAL ACTIVITY	C		
AMBIT	20971-Attività formative affini o integrative		
CODE	20649		
SCIENTIFIC SECTOR(S)	IUS/12		
HEAD PROFESSOR(S)	PERRONE ANTONIO	Professore Ordinario	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	6		
INDIVIDUAL STUDY (Hrs)	120		
COURSE ACTIVITY (Hrs)	30		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	2		
TERM (SEMESTER)	1° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	PERRONE ANTONIO Tuesday 12:00 14:00 Collegio San Rocco, secondo piano		

**DOCENTE:** Prof. ANTONIO PERRONE

<b>PREREQUISITES</b>	basic knowledges of the concepts of taxation and of customs
<b>LEARNING OUTCOMES</b>	<p>Knowledge and understanding skills. At the end of the course students are expected to demonstrate full knowledge about corporate taxation and customs regimes, mainly in business activities. In particular, It will be required the knowledge of the main methods of corporate taxation, both internationally and in Europe (both for stand alone businesses, and multinationals), the OECD model and the ways to avoid double taxation. It will also required the knowledge of the main institutes of customs law, the concept of customs debt and the AEO regime, the basics of customs code, the meaning of goods, their classification and their origin (both preferential and not preferential), and the deep knowledge of customs regimes.</p> <p>Capacity to apply knowledge and understanding. Students should be able to revise the topics covered, so to apply their knowledge to manage corporate taxation and customs regimes.</p> <p>Making judgments Students should be able to integrate the knowledge gained from those for other branches of law and economics.</p> <p>Communication skills Students should be able to clearly expose the concepts learned.</p> <p>Learning skills Students must demonstrate that they have developed such learning skills that allow them to stay informed and updated through the study of laws, doctrinal and jurisprudential.</p>
<b>ASSESSMENT METHODS</b>	<p>Oral examination. 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 shows in-depth knowledge of the studied issues, the more he will get a positive evaluation. the evaluation is carried out of thirty.</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 - student does not have full command of the main teaching subjects, but has the knowledge of them, satisfactory properties of Language; 18-20 - minimum basic knowledge of the main teaching and technical Language issues; 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 income corporate taxation, customs law and customs regimes, in order to be able to enter the working context of companies operating in international markets
<b>TEACHING METHODS</b>	frontal lessons
<b>SUGGESTED BIBLIOGRAPHY</b>	<p>With reference to Corporate TAX: handouts and slides on the topics covered will be made available</p> <p>With reference to customs laws and customs regime: M. FABIO, Customs Law of the European Union, Fifth Edition, 2020, Wolters Kluwer, ISBN 978-90-411-6125-3 (also available as e-book on kindle version, ISBN 978-90-411-6131-4</p>

## SYLLABUS

Hrs	Frontal teaching
1	Section 1: corporate taxation Differences between personal income tax and corporate tax
2	Different Ways of Taxing Corporations
2	The concept of dividend, interest, and royalty.
2	The participation exemption regime. Taxation in LLCs and Partnership.
2	Dividends, interests and royalties
1	Permanent establishment and digital presence
2	The Residence-Based (Taxation) Principle; The Source-Based (Taxation) Principle
2	Tax Treaties; The OECD Model Tax Convention
2	The Three Ways To Solve International Double Taxation Matters: The "Exemption" System; The "Credit" System; The "Deduction" System. Multilateral Mechanisms.

## SYLLABUS

Hrs	Frontal teaching
2	Section 2: Customs regimes. Basics of customs law
2	The Classification of Goods (i)
1	The Classification of Goods (ii)
2	The Origin of Goods (i)
2	The Origin of Goods (ii)
2	The Value of Goods (i)
2	The Value of Goods (ii)
1	Custom declaration. Basics on excise duty