UNIVERSITÀ DEGLI STUDI DI PALERMO

DIPARTIMENTO	Scienze Politiche e delle Relazioni Internazionali
ANNO ACCADEMICO OFFERTA	2020/2021
ANNO ACCADEMICO EROGAZIONE	2021/2022
CORSO DILAUREA MAGISTRALE	INTERNATIONAL RELATIONS / RELAZIONI INTERNAZIONALI
INSEGNAMENTO	EUROPEAN INTERNATIONAL TAX LAW
TIPO DI ATTIVITA'	C
AMBITO	20971-Attività formative affini o integrative
CODICE INSEGNAMENTO	17108
SETTORI SCIENTIFICO-DISCIPLINARI	IUS/12
DOCENTE RESPONSABILE	PARLATO MARIA CONCETTA Professore Associato Univ. di PALERMO
ALTRI DOCENTI	
CFU	12
NUMERO DI ORE RISERVATE ALLO STUDIO PERSONALE	240
NUMERO DI ORE RISERVATE ALLA DIDATTICA ASSISTITA	60
PROPEDEUTICITA'	
MUTUAZIONI	
ANNO DI CORSO	2
PERIODO DELLE LEZIONI	1° semestre
MODALITA' DI FREQUENZA	Facoltativa
TIPO DI VALUTAZIONE	Voto in trentesimi
ORARIO DI RICEVIMENTO DEGLI STUDENTI	**PARLATO MARIA CONCETTA** Lunedì 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

PREREQUISITI	basic knowledge of tax law.
RISULTATI DI APPRENDIMENTO ATTESI	Knowledge and Understanding The course aims to develop the ability to understand principles and notions of taxation law in an international context along with an improved knowledge of their implementation. Discover and understand interpretive dynamics concerning taxation of cross border income and assets while comprehending as well the rationale underlying the collaboration between tax administrations. Applying Knowledge and Understanding The aim of the course is to achieve the capacity to actually implement the knowledge attained, re-elaborate knowledge of European and International sources of law as introduced during the course, capacity to understand and deal with legal issues concerning cross-border taxation. Making Judgements The course aims to develop critical skills in dealing with the knowledge achieved during the course and after it, in order to make the proper evaluations while dealing with legal and interpretive issues involving the application of general principles of EU and International tax law. Communication skills To communicate and deliver the knowledge obtained in an exhaustive and convincing manner, with appropriate linguistic skills and correct terminology. Learning Skills To develop learning skills and improve access and familiarity with the sources of law and the appropriate regulations together with academic literature (doctrine) and case-law in order to be able to autonomously develop further studies in the field and to keep knowledge updated to the state of the art.
VALUTAZIONE DELL'APPRENDIMENTO	Students will be evaluated on the basis of three presentations. The grades are on a scale from 18 to 30 for each presentation; the final grade will be the average of the result of the three presentations. Students that will not do the presentations will have to do the regular exams (oral exams, three questions). The student will be asked at least three questions on all parts of the program, with reference to the recommended texts. 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 final grade 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 differents issues studied. The higher the ability of the student to interact with the examiner, with his presentation and argumentative skills, the better he will show in-depth knowledge of the studied issues and therefore he will get an higher grade. 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.
OBIETTIVI FORMATIVI	GOALS The course aims to develop the skills necessary to understand the principles of EU and International tax law which are essentials for an education aimed at European and International arenas in order to deliver the appropriate skills for the business world and perspective occupation or for further academic studies as well.
ORGANIZZAZIONE DELLA DIDATTICA	Lectures, seminars, exercises.
TESTI CONSIGLIATI	P. Boria, Taxation in European Union, Springer, last edition. P. Boria, European tax law, Institution and principles, Giuffrè, last edition. Reuven S. Avi Yonah, International Tax as International Law, An Analysis of the International Tax Regime, Cambridge University Press, Cambridge Tax Law Series. 2007. Preliminary readings, chosen by the students from the following list: - F. Tesauro, Istituzioni di diritto tributario, Parte speciale, UTET, last edition,Chapters 1, 3, 4, 6, 9 (par. 7, 8, 9 e 10), 11, 12. - G. Falsitta, Corso istituzionale di diritto tributario, CEDAM, last edition,

	Chapters 23 (Section I and Section II), 24, 26, 29, 30, 33.

PROGRAMMA

ORE	Lezioni
4	The tax power in the traditions of the European legal systems.
6	General notions and concepts about taxation.
14	The principles: - The general principles of the European law applicable to the taxation; - The European freedom and the principle of non-restriction; - The principle of tax non-discrimination; - The tax harmonization.
4	The state aids.
4	The harmful tax competition. Transfer pricing.
6	The international tax regime. Jurisdiction to tax. Taxation of residents. Taxation of nonresidents.
6	Double taxation. Tax treaties and their interpretation.
2	Sourcing income and deductions.
14	The European Court of Justice