



UNIVERSITÀ DEGLI STUDI DI PALERMO

DIPARTIMENTO	Scienze Politiche e delle Relazioni Internazionali
ANNO ACCADEMICO OFFERTA	2022/2023
ANNO ACCADEMICO EROGAZIONE	2023/2024
CORSO DILAUREA MAGISTRALE	INTERNATIONAL RELATIONS / RELAZIONI INTERNAZIONALI
INSEGNAMENTO	CORPORATE TAX AND CUSTOMS REGIMES
TIPO DI ATTIVITA'	C
AMBITO	20971-Attività formative affini o integrative
CODICE INSEGNAMENTO	20649
SETTORI SCIENTIFICO-DISCIPLINARI	IUS/12
DOCENTE RESPONSABILE	PERRONE ANTONIO Professore Ordinario Univ. di PALERMO
ALTRI DOCENTI	
CFU	6
NUMERO DI ORE RISERVATE ALLO STUDIO PERSONALE	120
NUMERO DI ORE RISERVATE ALLA DIDATTICA ASSISTITA	30
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	PERRONE ANTONIO Martedì 12:00 14:00 Collegio San Rocco, secondo piano

DOCENTE: Prof. ANTONIO PERRONE

PREREQUISITI	basic knowledges of the concepts of taxation and of customs
RISULTATI DI APPRENDIMENTO ATTESI	<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>
VALUTAZIONE DELL'APPRENDIMENTO	<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>
OBIETTIVI FORMATIVI	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
ORGANIZZAZIONE DELLA DIDATTICA	frontal lessons
TESTI CONSIGLIATI	<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>

PROGRAMMA

ORE	Lezioni
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.

PROGRAMMA

ORE	Lezioni
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