



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DIPARTIMENTO</b>	Scienze Politiche e delle Relazioni Internazionali
<b>ANNO ACCADEMICO OFFERTA</b>	2022/2023
<b>ANNO ACCADEMICO EROGAZIONE</b>	2023/2024
<b>CORSO DILAUREA MAGISTRALE</b>	INTERNATIONAL RELATIONS, POLITICS & TRADE (FULLY ONLINE)
<b>INSEGNAMENTO</b>	INTERNATIONAL CUSTOMS LAW AND CORPORATE TAX
<b>TIPO DI ATTIVITA'</b>	D
<b>AMBITO</b>	20674-A scelta dello studente
<b>CODICE INSEGNAMENTO</b>	21648
<b>SETTORI SCIENTIFICO-DISCIPLINARI</b>	IUS/12
<b>DOCENTE RESPONSABILE</b>	PERRONE ANTONIO      Professore Ordinario      Univ. di PALERMO
<b>ALTRI DOCENTI</b>	
<b>CFU</b>	9
<b>NUMERO DI ORE RISERVATE ALLO STUDIO PERSONALE</b>	162
<b>NUMERO DI ORE RISERVATE ALLA DIDATTICA ASSISTITA</b>	63
<b>PROPEDEUTICITA'</b>	
<b>MUTUAZIONI</b>	
<b>ANNO DI CORSO</b>	2
<b>PERIODO DELLE LEZIONI</b>	1° semestre
<b>MODALITA' DI FREQUENZA</b>	Facoltativa
<b>TIPO DI VALUTAZIONE</b>	Voto in trentesimi
<b>ORARIO DI RICEVIMENTO DEGLI STUDENTI</b>	<b>PERRONE ANTONIO</b> Martedì    12:00    14:00    Collegio San Rocco, secondo piano

DOCENTE: Prof. ANTONIO PERRONE

<b>PREREQUISITI</b>	basic knowledge of tax law and customs law
<b>RISULTATI DI APPRENDIMENTO ATTESI</b>	<p>Knowledge and understanding. Students are expected to demonstrate full knowledge of the topics covered in the course. In particular, as to the International Customs Law section: the knowledge of the main institutes of customs law, the concept of customs debt and the AEO regime, the WTO basic principles and rules, the meaning of goods, their classification and their origin (both preferential and not preferential), and the knowledge of customs regimes. As to the Corporate Tax section, is required knowledge of the main methods of corporate taxation in international tax scenario, the OECD model and the convention against double taxation scheme, the transfer price regime, the concept of permanent establishment (also covering the issues concerning the concept of economic and digital permanent establishment) and the taxation of dividend, interest and royalties.</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>VALUTAZIONE DELL'APPRENDIMENTO</b>	<p>The final exam is carried out at the end of the course by using the following criterion:</p> <ul style="list-style-type: none"><li>- n. 1 multiple-choice questionnaire including 15 questions. Each correct answer is equal to 2 grades up to a maximum of 30/30. The exam is passed with a minimum of 9 correct answers.</li></ul> <p>Evaluation criteria (up to 30/30 cum laude):</p> <ul style="list-style-type: none"><li>- Excellent: 30-30 laude = very good knowledge of the topics, excellent communication skills, good analytical ability, the student is able to apply knowledge to solve proposed problems.</li><li>- Very good: 26-29 = Good knowledge of the subjects, very good communication skills, the student is able to apply knowledge to solve problems proposed.</li><li>- Good: 24 - 25 = basic knowledge of the main topics, good communication skills, with limited ability to independently apply knowledge to solve the proposed problems.</li><li>- More than sufficient: 21-23 = limited knowledge of the main topics, basic communication skills, poor ability to independently apply the knowledge acquired.</li><li>- Sufficient: 18-20 = minimum basic knowledge of the main topics, very little or no ability to independently apply the knowledge acquired</li><li>- Insufficient = the student does not have an acceptable knowledge of the contents of the topics covered in the course.</li></ul>
<b>OBIETTIVI FORMATIVI</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>ORGANIZZAZIONE DELLA DIDATTICA</b>	<p>INTERNATIONAL CUSTOMS LAW &amp; CORPORATE TAX is a 9-ECs course and, as such, it implies 45 hours of videolecturing and 18 hours of interactive activities (or e-tivities), in addition to the corresponding self-study activity underlying the overall learning process of the students.</p> <p>The course structure is organized as follows:</p> <ul style="list-style-type: none"><li>- n. 45 video-lectures: each video-lecture includes the associated slides and a written handout listing the core bibliographic sources, and a self-assessment test consisting of 5 multiple-choice questions.</li><li>- n. 1 web-forum oriented to discuss and debate a specific topic relevant in the international customs law field (peer-learning organized in threads).</li><li>- n. 1 web-forum oriented to discuss and debate a specific topic relevant in the corporate tax field (peer-learning organized in threads).</li><li>- n. 1 project work related to the participatory and interactive development of a case-study by the students with the support of the instructors.</li><li>- n. 1 simulation of the final exam consisting of a multiple-choice questionnaire (tot. 15 questions).</li></ul> <p>In addition, Frequent Asked Questions (FAQs) are described and answered in a specific section of the platform with the purpose of supporting the learning experience of the students. These FAQs relates to general critical issues encountered and discussed by students in approaching the International Customs Law &amp; Corporate Tax course.</p>
<b>TESTI CONSIGLIATI</b>	<p>With reference to international customs law handouts and slides on the topics covered will be made available</p> <p>With reference to corporate tax handouts and slides on the topics covered will</p>

be made available

## PROGRAMMA

<b>ORE</b>	<b>Lezioni</b>
2	Section 1: Customs regimes. Basics of customs law
2	The Classification of Goods (i)
2	The Classification of Goods (ii)
3	The Origin of Goods (i)
2	The Origin of Goods (ii)
3	The Value of Goods (i)
2	The Value of Goods (ii)
2	Basics on excise duty
2	Section 2: corporate taxation Differences between personal income tax and corporate tax
4	Different Ways of Taxing Corporations
4	The concept of dividend, interest, and royalty.
3	The participation exemption regime. Taxation in LLCs and Partnership.
4	Dividends, interests and royalties
3	Permanent establishment and digital presence
4	The Residence-Based (Taxation) Principle; The Source-Based (Taxation) Principle
3	Tax Treaties; The OECD Model Tax Convention. The Three Ways To Solve International Double Taxation Matters: The "Exemption" System; The "Credit" System; The "Deduction" System. Multilateral Mechanisms.
<b>ORE</b>	<b>Altro</b>
5	- E-tivity 1: Web-forum oriented to discuss and debate a specific topic
5	- E-tivity 2: one project work related to the participatory and interactive development of a case-study by the students with the support of the instructors
5	E-tivity 3: simulation of the final exam consisting of a multiple-choice questionnaire (tot. 15 questions)