UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Taxation Law

2122-3-E1401A020

Learning objectives

The primary goal of this course is to enrich the students with a specific knowledge of the main Italian tax law principles, focusing on the sources of tax law, the Constitutional tax law principles and the main taxes.

Students have to become familiar with the sources of Italian tax law; with the Italian Constitutional tax law principles; with the definition of taxable units (and tax authorities) and the definition of tax obligations; with the main aspects of tax procedure (tax audit, tax assessment, tax collection and refunds). Students have also to understand the modern tax mechanisms applicable to different kinds of taxpayers (individuals, corporations, partnerships or self-employers) and to learn the rules that regulate the main taxes of the Italian tax system (IRPEF, IRES, IVA, Registry tax).

From a practical perspective, students will be able to solve basic tax problems emerging within our tax jurisdiction. The acquired knowledge will allow them to understand both the most and less common tax issues that emerge in applying tax law rules.

Students will be also able to discuss and communicate (both in oral and written form) with other tax law specialists using the correct terminology. They will be able to clearly present the most appropriate tax solutions.

After graduation, students, for example, will be able to assist and advise different types of taxpayers in domestic tax planning and to work within the legal departments of companies as tax counsels.

Contents

This course deals with the sources of tax law, the Constitutional tax law principles, the aspects of the tax obligation and of tax litigation, including the main aspects of tax procedure (tax return, tax audit and tax assessments). Within

this course the basic rules that regulate the main taxes of the Italian tax system (IRPEF, IRES, IVA, registry tax) are also studied.

Detailed program

FIRST PART

Definition of taxes; sources of law; interpretation and analogy; the principles; tax liability and tax advantages; taxable persons; tax return; administrative activities; tax audit; tax assessment; anti-avoidance tax rules; tax collection, tax refunds and tax litigation (in a nutshell).

The chapters regarding tax penalties are excluded.

SECOND PART

Individual income tax; schedules of income; corporate taxation (except for tax transparency and consolidation of corporate entities) – Value added tax (except for the transnational aspects); registry tax.

The following chapters are excluded: cross-border income; reorganizations; inheritance and gift taxes and other indirect taxes; local and regional taxes; EU tax law.

Prerequisites

In order to better understand the subject, it is requested a basic legal and economic knowledge, regarding, more specifically, the sources of law, private law and enterprise organization law.

Teaching methods

Lectures and practical training on selected cases. Additional material (cases, new tax law rules, articles) can be recommended to those students who want to study the subject in detail.

Assessment methods

Oral exam

Textbooks and Reading Materials

F. TESAURO, Compendio di diritto tributario, Utet, Torino, last edition.

The book must be studied only in the parts indicated in the syllabus (also identified in class).

It is also necessary to have a book that collects selected tax laws (for example, LOGOZZO, *Codice tributario*, Pacini Giuridica, last edition).

Reference texts for foreign exchange students.

Foreign exchange students can give the exam (also in English), by studying only the following book:
R. AVI-YONAH - N. SARTORI - O. MARIAN, Globlal perspective on income taxation law, Oxford University Press, 2011.