UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Tax Law - 1

2122-3-E1802M121-T1

Learning objectives

The purpose of the course is to provide students with the basic knowledge about tax law in force in Italy.

Contents

First part: description of the rules common to all the taxes in force in Italy.

Second part: analysis of the specific discipline of the most important taxes in force in Italy.

Detailed program

The main purpose of the course is to give a general view on the most important direct and indirect taxes applied in Italy.

The course in divided in two principal parts:

1 – First part

The purpose of this part is to illustrate and to explain the most important rules that are common to quite all the different taxes levied in Italy.

The sub-parts are: introduction (general principles; sources, interpretation and integration of tax law) - constitutional and UE principles on fiscal matter – tax's framework (taxable facts, fiscal obligation, parts involved in the tax relationship) - tax procedures (tax return, tax audit, tax assessment, anti-avoidance rules) - tax collection – tax credits and refund – litigation and judicial protection

2- Second part

This part concerns the analysis of the specific discipline (limited to the basic rules) of: taxes on income (Revenue Law and Corporate tax law); Value-added Tax; Inheritance Tax and Gift Tax; Tax on the transfer of goods between private individuals (Imposta di registro).

The exam is oral.

Prerequisites

Teaching methods

Assessment methods

Oral exam

Textbooks and Reading Materials

The book recommended for the preparation of the exam is F. TESAURO, Compendio di diritto tributario, last edition or G. GAFFURI, Diritto tributario, last edition.

Semester

First semester

Teaching language

Italian