UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Tax Criminal Law

2122-2-F7701M054

Learning objectives

The course of criminal tax law aims at providing students with a complete picture of the tax offences, as well as the knowledge to understand the criminal policy choices, in particular with regard to the tax

Contents

The course relates to the offenses established to protect the interest of the State to the perception of taxes

Detailed program

The course relates to the following main topics: “Harm principle” and “principle of subsidiarity” in the tax offences; the offences considered by the l. 516/82: general principles; tax offences in the l. 10.3.2000, n. 74

Prerequisites

Knowledge of the basics of public law and private law

Teaching methods

Lectures with constant reference to examples and case studies

In the Covid-19 emergency period, lessons will be conducted remotely asynchronously

Assessment methods

The exam consists of an oral test on the topics in the program, aimed at identifying the preparation of the candidate

During the Covid-19 emergency period, oral exams will take place electronically, using the Webex platform

Textbooks and Reading Materials

A. Lanzi, P. Aldrovandi, *Diritto penale tributario*, third edition, 2020 Wolters Kluwer, chapters I, III, IV, V and VI, with exclusion of the insights contained in the notes, to be considered as purely optional. Reading chapter II is strongly recommended, to allow a correct understanding of the current legislation; however, Chapter II will not be subject to examination questions

Semester

I semester

Teaching language

Italian