



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Diritto Penale Tributario

2223-2-F7701M054

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#### 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

## **Assessment methods**

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

## **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

## **Sustainable Development Goals**

PEACE, JUSTICE AND STRONG INSTITUTIONS

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