

UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Diritto Tributario - 1

2425-3-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

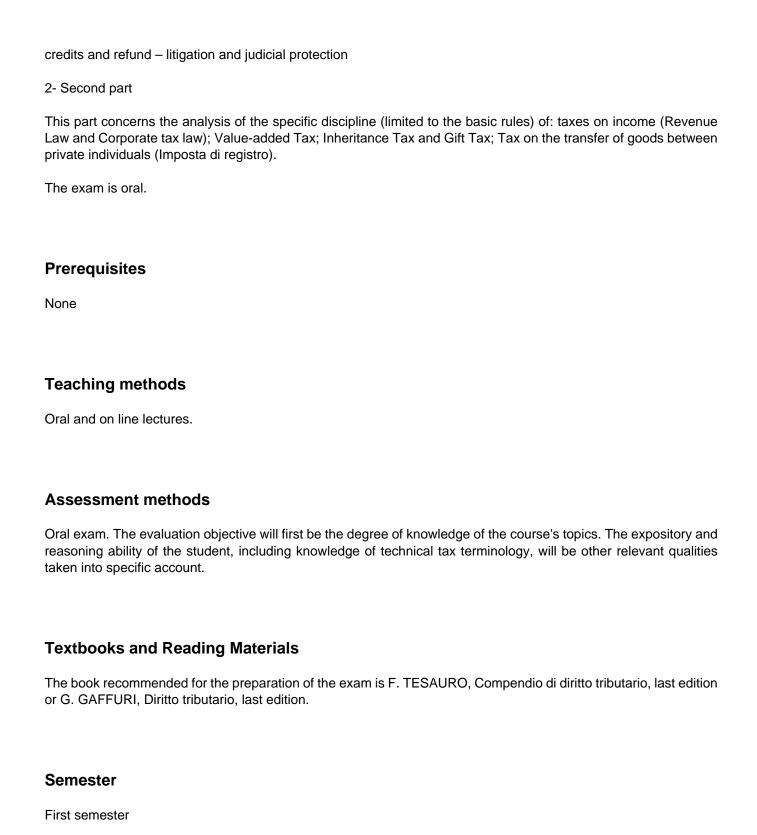
The main purpose of the course is to give a general view on the most important direct and indirect taxes applied in Italy.

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



Teaching language

Italian

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE