UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Taxation Law

2425-4-A5810012

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, the main taxes and all the aspects of tax litigation.

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); with tax litigation. 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, the students, for example, will be able to:

- assist different types of taxpayers in tax planning;
- defend and represent clients against tax authorities both in administrative proceedings and in tax court (assuming they pass the bar exam).

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

Program for all students

1. FIRST PART
   General definitions (definition of tax and income; sources of law; interpretation and integration) – The principles (constitutional) – Structure of tax (tax liability; taxable persons) – Dynamics of tax (tax return; administrative activities; tax audit; tax assessment; anti-avoidance tax rules; tax collection and tax refunds in a nutshell) – Tax litigation and judicial protection.
   The chapters regarding international and EU principles and tax penalties are excluded.

2. SECOND PART
   Individual income tax (income; individual taxpayers; tax base and tax; schedules of income) – corporate taxation (corporate taxpayers; business income) – Value added tax – Registry tax (in a nutshell).
   The following chapters are excluded: group taxation; cross-border income; reorganizations; inheritance and gift taxes and other indirect taxes; local and regional taxes; EU tax law; international taxation.

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.
Max 4 remote lessons.

Assessment methods

Oral exam based on the issues and topics discussed in class and based on the textbooks.

Textbooks and Reading Materials

Reference texts for all students:

1. F. TESAURO, Istituzioni di diritto tributario. 1. Parte generale, Utet, Torino, last edition.
2. F. TESAURO, Istituzioni di diritto tributario. 2. Parte speciale, Utet, Torino, last edition.
   The books 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, M. LOGOZZO, *Codice tributario*, Pacini Giuridica, last edition).

Reference texts for Erasmus students and other foreign exchange students:

Erasmus and exchange foreign students can elect to 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.

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