UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Taxation Law

2425-3-E1401A020

Learning objectives

A. Knowledge and understanding
The course aims to provide students with specific knowledge of the main institutions of the Italian tax system, with particular attention to the system of sources, constitutional principles, and all aspects of the tax relationship. Specifically, students will acquire:
familiarity with Italian tax regulatory sources;
understanding of constitutional principles in tax matters;
knowledge of the rules concerning the subjects involved in the tax relationship and their obligations;
understanding of the mechanisms for implementing taxation;
knowledge of the fundamental rules governing the main taxes in the Italian system (IRPEF, IRES, VAT, and registration tax).
B. Applying knowledge and understanding
Students will be able to:
solve technical-legal problems posed by current legislation in tax law;
master the most frequent issues in the practical application of the subject;
address less common issues that may arise in practical application.
C. Making judgements
Students will develop the ability to:
understand the mechanisms of modern taxation applied to different categories of taxpayers;
propose solutions deemed most appropriate for specific fiscal situations.
D. Communication skills
Graduates will be able to:
communicate effectively with their interlocutors both in written and oral form;
use technical and legal language related to the tax sector proficiently;
clearly present proposed fiscal solutions.
E. Learning skills
After graduation, students will have developed learning skills that will enable them to:
assist various types of taxpayers in advisory and tax planning phases;
contribute to legal departments within companies;

pursue further studies with a high degree of autonomy

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

FIRST PART

Definition of taxes; sources of law; interpretation and analogy; the principles; tax liability and tax advantages; taxable persons; tax return; administrative activities; tax audit; tax assessment; anti-avoidance tax rules; tax collection, tax refunds and tax litigation (in a nutshell).

The chapters regarding tax penalties are excluded.

SECOND PART

Individual income tax; schedules of income; corporate taxation (except for tax transparency and consolidation of corporate entities) – Value added tax (except for the transnational aspects); registry tax.

The following chapters are excluded: cross-border income; reorganizations; inheritance and gift taxes and other indirect taxes; local and regional taxes; EU tax law.

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

F. TESAURO, Compendio di diritto tributario, Utet, Torino, last edition.

The book 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, LOGOZZO, *Codice tributario*, Pacini Giuridica, last edition).

Reference texts for foreign exchange students:

Foreign exchange 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.

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE | REDUCED INEQUALITIES | PEACE, JUSTICE AND STRONG INSTITUTIONS