

# UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

## **SYLLABUS DEL CORSO**

#### **Diritto Tributario - 1**

2526-3-E1802M121-T1

### Learning objectives

The purpose of the course is to provide students with the basic knowledge about tax law in force in Italy. Specifically, the course aims to provide the students with:

ability to understand the fiscal rules, sometimes very complicated;

ability to understand those rules in concrete terms;

autonomy of understanding and judgement with regards the effectiveness and correctness of the fiscal provisions; communication skills;

ability to learn.

#### **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 credits and refund – litigation and judicial protection

#### 2- Second part

This part concerns the analysis of the specific discipline (limited to the basic rules) of: taxes on income (Revenue Law and Corporate tax law); Value-added Tax; Inheritance Tax and Gift Tax; Tax on the transfer of goods between private individuals (Imposta di registro).

The exam is oral.

#### **Prerequisites**

None

#### **Teaching methods**

Oral and on line lectures.

#### **Assessment methods**

Oral exam. The evaluation objective will first be the degree of knowledge of the course's topics. The expository and reasoning ability of the student, including knowledge of technical tax terminology, will be other relevant qualities taken into specific account.

#### **Textbooks and Reading Materials**

The book recommended for the preparation of the exam is F. TESAURO, Compendio di diritto tributario, last edition or G. GAFFURI, Diritto tributario, last edition.

#### Semester

First semester

# Teaching language

Italian

# **Sustainable Development Goals**

INDUSTRY, INNOVATION AND INFRASTRUCTURE