UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Diritto Tributario

2627-4-A5810012

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 and tax litigation. 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, tax planning phases and tax litigation;
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

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 examination: an interview covering the topics discussed during the lectures and the required examination texts (limited to the assigned sections of the syllabus).
During the oral examination, students will be assessed on their knowledge of the subject, the clarity and effectiveness of their presentation, the completeness of their discussion and the appropriate use of disciplinary terminology, as well as their ability to contextualize the topics covered within the broader framework of the subject.

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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