UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Tax Criminal Law

2627-2-F7703M023

Learning objectives

The student will acquire knowledge not only of the general principles that should guide legislative choices concerning criminalization—particularly in the area of tax law (principles that should therefore form the basis for the legislator's choice between "administrative offenses" and "tax crimes")—but also of the main developments in tax criminal legislation since 1929. This foundational knowledge will enable a critical examination of the current tax criminal law framework contained in Legislative Decree no. 74 of March 10, 2000, which has undergone numerous reforms (the most recent being Legislative Decree no. 87 of June 14, 2024), and whose provisions have been almost entirely incorporated, starting from January 1, 2027, into Legislative Decree no. 173 of November 5, 2024 (Consolidated Text on Administrative and Criminal Tax Sanctions).
The course objectives can be summarized as follows:
knowledge and understanding: the student will first acquire knowledge of the general principles—particularly those of constitutional relevance—that are applicable in criminal law, with special attention to the principle of offensiveness, which holds particular significance in the context of tax criminal law. Subsequently, the student will learn about the current structure of the tax criminal law framework, as it has evolved following numerous reforms affecting Legislative Decree 74/2000, as well as through interpretations provided by the Supreme Court;
applied knowledge and understanding: the student will acquire the tools necessary to assess, in practical terms and also considering the positions expressed by the Supreme Court, the risk of incurring liability for tax crimes—especially, though not exclusively, in business management and professional practice.
independent judgment: the continuous reference to the underlying general principles, along with the critical analysis of case law developments, will equip the student with the tools to independently assess the risk of liability for tax crimes;
communication skills: the acquisition of sector-specific technical language and the governing general principles, as well as the analysis of judicial decisions, will allow the student to develop appropriate communication skills to interact in corporate and professional settings, identifying and explaining the risks of incurring liability for tax crimes.
learning skills: the constant focus on general principles—particularly those of a constitutional nature—that govern the subject matter, along with attention to its development over time, aims to provide the student with the tools to understand future developments in legislation and jurisprudence.

Contents

The course relates to the offenses established to protect the interest of the State to the perception of taxes

Detailed program

The course relates to the following main topics: “Harm principle” and “principle of subsidiarity” in the tax offences; the offences considered by the l. 516/82: general principles; tax offences in the l. 10.3.2000, n. 74

Prerequisites

Knowledge of the basics of public law and private law

Teaching methods

Lectures will be delivered in a traditional, instructor-led format, with exposition of the subject matter and constant reference to examples and judicial case studies, which will also be discussed with students.
Each lecture will be held in person and streamed live, and will subsequently be uploaded to the e-learning platform, so that it can also be accessed by students who are unable to attend in person.

Assessment methods

Oral exam, consisting of open questions, during which the knowledge and understanding of the subject matter of the course is assessed, as well as the acquired presentation and reflection skills

Textbooks and Reading Materials

A. Lanzi, P. Aldrovandi, *Diritto penale tributario*, fouth edition, 2025 Wolters Kluwer, chapters I, III, IV, V and VI, with exclusion of the insights contained in the notes, to be considered as purely optional, and with the exception of paragraphs 4.6 (the issue of tax consolidation), and 13 (exhibition of false documentation and false responses to the tax authorities) of Chapter VI.
Reading chapter II is strongly recommended, to allow a correct understanding of the current legislation; however, Chapter II will not be subject to examination questions

Semester

I semester

Teaching language

Italian

Sustainable Development Goals

PEACE, JUSTICE AND STRONG INSTITUTIONS