**Tax Law (Procedural, European and International) [Master’s Degree in Business Management and Consulting]**

## Prof. Andrea Quattrocchi

***COURSE AIMS AND INTENDED LEARNING OUTCOMES***

The course aims to provide students with an in-depth analysis of the issues related to the implementation of taxes, to sanctioning aspects, and the legal protection of taxpayers. In particular, the course aims to examine the assessment procedures and preliminary activities of the financial administration, the tax collection procedures, the procedures for the application of administrative tax sanctions, tax crimes, and the tax process. A part of the course is focused on the European Union tax system (EU Directives and VAT in intra-EU transactions) and international tax law, with special reference to the sources, the international treaties against double taxation, tax obligation of non-residents, and the principles for the prevention of international tax avoidance and tax evasion.

At the end of the course, students will be able to:

1. feel familiar with the main guidelines of tax law, in order to understand, including in professional contexts, the problems related to involving the taxpayer in the implementation of taxes and associated obligations;

2. based on their understanding of the course topics, apply their acquired knowledge to solving concrete cases, suggesting solutions that consider the need to protect taxpayers and implementing these in the correct way, even in broader and interdisciplinary contexts;

3. formulate judgments based on incomplete information, but also to integrate knowledge, drawing from the normative, jurisprudential and practical sources applicable from time to time, in order to provide more considered judgments taking into account the acquired framework;

4. communicate their acquired knowledge in a clear and effective way, to both specialist and lay interlocutors;

5. further their studies in Tax Law, being equipped with the learning skills required for *post-graduate study*.

***COURSE CONTENT***

1. Income tax assessment procedure. Tax return. Assessment methods: analytical and synthetic. Fiscal data cross-examination with taxpayers. Tax assessment of natural persons. Tax assessment of entrepreneurial income and self-employment income. The indices of reliability. Notice of assessment types and deadline for notification. Tax assessment petition in compliance.

2. Tax collection procedure. Enforced tax collection. The taxpayer. The person liable to pay tax. The tax refund.

3. Tax sanctions. The basic principles of administrative tax penalties. Tax offences.

4. Tax proceedings: Tax Courts and their jurisdiction, the powers of inquiry of the tax court, evidence, the content of appeal, the challengeable acts, the development of the proceedings, legal protection, the appeals, the enforcement of reimbursement orders, and proceedings for compliance.

5. The European Union tax system: Community regulations and EU directives. VAT in intra-EU transactions.

6. The international tax system: sources, the OECD anti-double-taxation model convention, tax residence and non-residents taxation, internal rules against international tax avoidance and tax evasion.

***READING LIST***

Course textbooks:

E. De Mita, *Principi di diritto tributario,* Giuffrè, Milan, 2019 (the following parts are to be studied: Second - Second Title, from the application of income tax; Fourth).

L. Tosi-R. Baggio, *Lineamenti di diritto tributario internazionale,* Cedam, Padua, 2018 (to be studied in its entirety, excluding Chapter 7 on Customs Law).

M. Logozzo, *Temi di diritto tributario,* Pacini Giuridica, Pisa, 2019 (reading of the essays nos. 6, 7, 8, 12, 22 and 23).

M. Logozzo, *Codice tributario 2022,* Pacini Giuridica, Pisa, 2021.

***TEACHING METHOD***

Blended course, divided into frontal (50%) and remote (50%) lectures. The former will be based on interaction, and will introduce the key concepts of the subject, with reference to concrete case studies. The latter, instead, will consist in a selection of recorded lectures combined with useful teaching material (provided by the lecturer) based on case law. This material will be used as the starting point for webinar discussions (in real time) for practice and assessment, and *feedback webinars* (in real time), during which students will have the possibility to ask for clarifications and acquire more information on specific topics.

The course content will be made available on *Blackboard*.

***ASSESSMENT METHOD AND CRITERIA***

*A) In itinere progressive assessment*

In this case, 50% of the assessment is given by two tests (a class test, constituting 30% of the evaluation, relating to the first and second module, and a remote individual test whose percentage weight on the overall assessment is 20%, relating to the third and fourth module) taking place during the course. Further information on these tests will be made available on Blackboard. The remaining 50% of the assessment, instead, will result from an oral exam. Only the students who obtain a positive mark in both written tests will have the possibility to take the oral exam. In order to pass the exam, students will have to get an overall positive mark. The final exam will have to take place during one of the 3 official exam sessions after the end of the course.

*B) Summative assessment*

The students who opt for this kind of assessment will be evaluated during the final exam, consisting in a an oral exam on the entire course programme.

The following will be considered when allocating the mark:

- the student's degree of knowledge of the subjects covered and their ability to apply the acquired knowledge;

- the student's use of a language that indicates their command of the legal lexicon, in particular that of tax law, or, in contrast, their use of a generally inadequate and/or incorrect language;

- the student's ability to analyse and summarise the course contents, including an ability to formulate reasoned solutions;

- the emergence of any knowledge gaps, the size of such gaps, and the extensiveness of the course contents affected by the gaps;

- the student's ability to orientate themselves among the legislative sources from each part of the programme.

***NOTES AND PREREQUISITES***

The general course content will be supplemented with the study of cases. For this purpose, students’ attendance is strongly recommended, as the lecturer will continuously refer to the latest case law.

While studying for the final exam, students are strongly invited to consult the General Tax Code 2022 (*Codice tributario 2022*). Furthermore, in order to get the most out of this course, students should have a basic knowledge of public and private law.

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching will be carried out following procedures that will be promptly notified to students.

Further information can be found on the lecturer's webpage at http://docenti.unicatt.it/web/searchByName.do?language=ENG, or on the Faculty notice board.