# Tax Law

## Prof. Maurizio Logozzo

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

The course is designed to provide a general overview of tax law with particular attention paid to constitutional principles, the taxpayers’ charter, the concept and classification of taxes and the structure of the main taxes and how such taxes are actually applied. The course will also examine individual income categories and their methods of taxation (IRPEF and IRES). Specific focus will be given, in addition to IRAP (the regional tax on productive activities), to indirect taxation: VAT, registration fee, inheritance tax, stamp duty.

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

1. have a general picture of “substantial” tax law (classification of taxes, structural elements of the tax, constitutional principles, the Statute of taxpayers' rights, regulation of the various categories of income, regulation of the main taxes);

2. are able, based on their understanding of the course topics addressed, to apply their acquired knowledge to the solving of concrete cases, presenting solutions that consider the general principles most frequently applied, even in broader and interdisciplinary contexts;

3. are able to formulate judgments based on incomplete information, but also to supplement their knowledge, drawing from the normative, jurisprudential and practical sources applicable from time to time, so as to provide more considered judgments within the framework of what they have learnt;

4. possess an appropriate legal language, enabling them to communicate their knowledge clearly and effectively with both specialist and lay interlocutors;

5. be able to further their studies in Tax Law, with regard to the part on procedures for the application of taxes as well as European and international taxation, with a high degree of autonomy.

***COURSE CONTENT***

1. The notion and classification of taxation (tax, fee,contribution).

2. The structure and classification of taxes.

3. Tax policy: tax inspection and collection.

4. The organisation of Financial Administration.

5. The organisation of the revenue authorities in Italy.

6. Constitutional principles: principle of legality, principle of contributory liability and other constitutional principles in the tax-related field.

7. Income classification and determination with special reference to business income.

8. Personal and corporate income taxes (IRPEF and IRES): structure and application.

9. Indirect taxes (VAT, Record, Stamp Duty, Successions, Donations): structure and application.

10. Regional production tax (IRAP): structure and application

***READING LIST***

Course textbooks

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

M. Logozzo, *Temi di diritto tributario,* Pacini Giuridica, Pisa, 2022 (readings from 6 essays that will be indicated on lecturer’s webpage).

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

***TEACHING METHOD***

Lectures and case study discussions.

***ASSESSMENT METHOD AND CRITERIA***

Oral exam only. There is no interim test. The exam is designed to ascertain the student's knowledge of the subject through questions related to the course programme. The content, terminology and adequacy of the student's answers will be assessed on a scale from sufficient to excellent.

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;

- 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***

Attendance is highly recommended because of the constant references to law and practical cases. Didactic materials relating to some of the topics covered by the course will be indicated by the lecturer.

When preparing for the exam, it is essential to supplement study of the Manual with consultation of the 2022 Tax Code.

It is also advisable to take the exam after having at least studied the Institutions of Private law and Commercial law.

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.