**Tax Law (Procedural, European and International)**

Prof. Maurizio Logozzo

***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. Sector-based income study and the synthetic 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: administrative sanctions and criminal penalties. The basic principles of administrative sanctions. Tax offences.

4. Tax proceedings: Tax Courts and their jurisdiction, the challengeable acts, the powers of inquiry of the tax court, evidence, the content of appeal, 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 EU regulations and directives on tax matters. VAT in international 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,* Wolters Kluwer-Cedam, Milano, last edition (to be studied in its entirety, excluding Chapter 7 on Customs Law).

M. Logozzo, *Temi di diritto tributario,* Pacini Giuridica, Pisa, 2021 (readings of 6 essays that will be indicated on the lecturer’s webpage).

M. Logozzo, *Codice tributario 2023,* Pacini Giuridica, Pisa, 2023.

***TEACHING METHOD***

Lectures and case study discussions.

***ASSESSMENT METHOD AND CRITERIA***

Only an oral examination. No interim test is envisaged.

Students will be assessed on course content, use of specialist vocabulary and accurate answers. Students will be assessed based on paraments 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;

- 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.

Teaching materials related to some of the topics covered during the course will be indicated by the lecturer.

When preparing for the exam it is essential to supplement studying the Manual with consultation of the Tax Code 2023.

For those who have not taken the basic Tax law exam, at the beginning of the course specific supplementary lectures on general principles and on the regulation of the main taxes of our legal system will be held.

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.