# Tax Law

## Prof. Andrea Quattrocchi

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

The course aims to provide a general framework on the subject matter with particular attention to the constitutional principles, the Statute of Taxpayers' Rights, the notion and classification of taxes, the structure and distinction of indirect taxes and the regulation of the system's main indirect taxes. The framework of individual income categories and their relative forms of taxation (IRPEF and IRES) will then be further explored. Particular attention will be paid, 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. based on their understanding of the course topics addressed, apply their acquired knowledge to the solving of concrete cases, presenting solutions that consider the general principles and tax regulations most frequently applied, 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. possess an appropriate legal language, enabling them to communicate their knowledge clearly and effectively with both specialist and lay interlocutors;

5. 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 taxes (indirect taxes, taxes, duties).

2. The structure and classification of taxes.

3. Implementation of taxes: summary of the phases of inspections and collection.

4. Financial Management Organisation.

5. Constitutional principles: the principle of legality, the principle of contributory capacity and other constitutional principles in tax matters.

6. The Statute of Taxpayers’ Rights.

7. Classification and determination of income with particular reference to corporate income.

8. Income taxes (IRPEF and IRES): structure and application.

9. Indirect taxes (VAT, registry tax, stamp duty, successions and donations): structure and application.

10. IRAP: structure and application.

***READING LIST***

Defined reading list:

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

M. Logozzo, *Temi di diritto tributario,* Pacini Giuridica, Pisa, 2022 (the teacher will indicate, in opening of the course and in a special notice, the six readings object of study).

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

***TEACHING METHOD***

Frontal lectures and the discussion of case studies.

***ASSESSMENT METHOD AND CRITERIA***

Oral exam. 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;

- 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***

Attendance of the course is strongly recommended, as ongoing references will be made to case law and practical cases, discussed involving students interested.

Teaching material related to certain topics discussed during 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 2023 Tax Code.

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