**Tax Law**

Prof. Marco Miccinesi

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

The course aims to provide students with the basic knowledge of the principles, categories and institutions of tax law, including their interrelations with other branches of the national legal system, having special regard to the evolution of the system itself and to the profiles of particular relevance that the subject constantly presents.

At the end of the course, students will be able to know the fundamentals of tax law, understand its main problems and have useful tools to understand the profiles of particular relevance and to deal with the continuous changes of the subject.

***COURSE CONTENT***

– Tax system

– Constitutional principles.

– EU principles.

– Sources of tax law.

– Structure of the taxation.

– Assessment of tax liability.

– Tax penalties.

– Tax collection.

– Tax litigation.

– Income taxes: structure and application.

– Indirect taxes: structure and application.

***READING LIST***

Textbooks to be consulted

*Codice tributario,* last ed.

Recommended books

G. Melis, *Lezioni di diritto tributario,* Giappichelli, last ed.

A. Carinci, T. Tassani, *Manuale di diritto tributario,* Giappicchelli, last ed.

***TEACHING METHOD***

The course will be structured into lectures. The most recent judgments guidelines of the Supreme Court and the Constitutional Court will be analyzed.

Through supplementary teaching, particular attention will be paid to current issues, especially corporate taxation, also with the participation of teachers and external professionals.

***ASSESSMENT METHOD AND CRITERIA***

Oral exam. In particular, the students are required to demonstrate that they have properly understood the general principles of tax law and the essential features of the tax system.

The assessment will also consider the supplementary reading material that will be specified at the beginning of the course, as well as the in-depth investigations that will be gradually carried out, both during lectures and during conferences and other organized initiatives.

***NOTES AND PREREQUISITES***

The institutional programme must be integrated with the readings which will be suggested at the beginning of the course.

Before taking the exam, students are warmly invited to study and, if possible, to pass the exam of *Institutions of civil procedure law* and *Administrative 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.