# .- Tax Law

## Prof. Marco Allena

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

The course aims to provide students with the tools that will allow them to acquire the principles of the fundamental institutions of tax law, also considering their interrelations with the other branches of the legal system and the EU principles.

In particular, the course aims to allow students to understand the dynamics of tax law, especially in terms of positioning of the subject in the Italian and the EU legal and economic system.

From the point of view of the relationship between citizens and Public Administration, the course aims to help students discover the organisation and the functioning of tax administrations, with a focus on the new interpretation of the Inland Revenue – taxpayer relationship and the continuous developments arising from it: this is considered not only as an irreversible trend of the internal legal system, but also as an outcome of the petitions of the EU law and the principles laid down by the OECD.

At the end of the course, students will be able to know the foundations of Tax law, understanding its main issues and making use of the most appropriate tools to face the continuous changes introduced in this field, also in the international dimension.

In particular, students will be able to master the fundamental institutions of the subject, both in terms of substantive and procedural law profiles, and contextualise their relative theoretical and systematic principles in the surrounding economic reality and in the contingent recent events.

With regard to this last aspect, at the end of the course, students will be able to carry out a critical analysis of the regulatory and administrative sources (either national or European), and understand their legal and economic-business effects.

***COURSE CONTENT***

* Duties and taxes in the Italian legal system and in relation to the different types of wealth subject to taxation.
* Constitutional principles: an outline.
* The structure of the specific cases related to taxation.
* Tax assessment.
* Tax collection.
* Administrative and criminal tax penalties.
* The tax court process.
* Income taxes: structure and applications.
* Indirect taxes: structure and applications.
* Environmental taxes: an outline.
* Principles of international and EU tax law: tax rulings and State aids; double taxation and fiscal risk; the freedom of establishment in the European single market; the taxation of digital multinationals; the exchange of information at the European and the international level.
* Customs law principles and the rules of international trade.
* The operating principles and the tax treatment of cryptocurrencies.

***READING LIST[[1]](#footnote-1)***

Textbooks of reference

T. Tassani, A. Carinci, *Manuale di diritto tributario*, Giappichelli, Turin, 2022 [*Buy from VP*](https://librerie.unicatt.it/scheda-libro/andrea-carinci-thomas-tassani/manuale-di-diritto-tributario-9788892134287-699179.html)

G. MELIS, *Lezioni di diritto tributario,* Giappichelli, Turin, 2022. [*Buy from VP*](https://librerie.unicatt.it/scheda-libro/giuseppe-melis/manuale-di-diritto-tributario-9788892139213-697260.html)

In addition, students can consult

An updated collection of tax laws, that can be found also in the databases of Università Cattolica and / or on the institutional website of the Italian *Agenzia delle Entrate* (Revenue Agency)

Recommended readings

G. Falsitta, *Manuale di diritto tributario,* vols. I and II, Cedam, Padua, last edition.

M. Scuffi, G. Albenzio, M. Miccinesi, *Diritto doganale, delle accise e dei tributi ambientali*, IPSOA, Milan, 2014.

*Le regole doganali e il commercio internazionale*, Guida Assonime, Rome, 2016.

# W. Haslehner, E. Traversa, C. H. J. I. Panayi, *Research Handbook on European Union Taxation Law*, Elgar, 2020

## M. Lang, P. Pistone, J. Schuch, C. Staringer, *Introduction to European Tax Law on direct taxation,* Linde, 2020.

***TEACHING METHOD***

The course will be characterised by frontal lectures in class and oral activities, with a focus on the case law of the Constitutional Court of Italy, the Supreme Court of Cassation, and the Court of Justice of the European Union.

With regard to specific topics, students will be given the possibility to join – on an optional basis – group works that will be exposed orally.

After the first lectures, students will be informed on the dates in which some external guests – from either the academic or the business world – and / or professionals will be invited in class to introduce – together with the course professors – specific practical legal-economic topics that are relevant to the course content from a theoretical and systematic perspective.

During the Course, if possible, students will be encouraged to participate, on a voluntary basis, to the learning initiatives promoted by the Faculty and its professors, which represent a key opportunity to test themselves in the economic reality.

***ASSESSMENT METHOD AND CRITERIA***

The final assessment will consist in an oral exam.

Attending students will also have the possibility to take an interim test based on the contents of the first part of the course, consistent with the needs of the Faculty.

Also this test will consist in an oral exam.

At the end of the course, in any case, there will be a final oral exam.

During the exam (that is to say, during both the interim test and the final exam on official exam dates), students will have to demonstrate that they have properly understood the general principles of taxation, and the essential features of the tax system, also from the point of view of the interrelations with the international and the EU law.

In particular, students will have to prove that they are able to orient themselves among the topics and the basic issues explained during classes, both from the point of view of the institutional profiles and the topics introduced during the meetings with subject-matter experts.

The assessment will be focused on the topics covered by the Textbook of reference and, for attending students, on lecture notes.

During classes, the lecturer will provide further information on the specific references of the reading list (that will be made available in the Course Syllabus) for which students will have to integrate the explanation given in class with the study of the Textbook.

Furthermore, the assessment will take into account also the integration of the general part of the course with the readings that will be mentioned by the lecturer during the course, and the in-depth studies that will be carried out during classes, seminars, and other initiatives organised by the Faculty.

The assessment criteria will include the relevance of the answers, the use of an appropriate terminology, the ability to use argumentation to create a structured and coherent discourse, and the capacity to identify conceptual connections and open issues.

In addition, the determination of the final mark will take into account the oral presentations made by students during the group activities proposed in class.

***NOTES AND PREREQUISITES***

Class attendance is highly recommended.

There are no prerequisites in terms of content.

In the light of the strong interrelationships with the other branches of the legal system, students are invited to study for the Tax law exam after preparing, in addition to the Private law exam, among others, the Commercial law, the Administrative law, and the Civil procedural law exam. Students will have to integrate the general part of the course with the readings and the research studies that will be indicated by the lecturer in class during the year, and made available in the Course Syllabus.

Non-attending students will have to define with the lecturer the content of the general course and the recommended readings.

All students are invited to consult on a regular basis the Blackboard page of the course and the lecturer’s webpage on the university website.

Information on office hours available on the teacher's personal page at http://docenti.unicatt.it/.

1. The textbooks indicated in the reading list can be purchased at UCSC libraries or from any other reseller. [↑](#footnote-ref-1)