# Tax Law

## Prof. Marco Allena

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

 The aim of the course is to teach students the tools that will enable them to acquire the fundamental principles of tax law, including their interrelationships with other branches of the law and with the principles of EU law.

 The purpose of the teaching is to render students capable of understanding tax law’s dynamics, particularly regarding the framing of the subject matter in the Italian and EU legal system.

 With a focus on the relationship between citizens and Public Administration, the objective of the course is to assist students in acquiring knowledge of the organisation and operation of tax administrations, with particular reference to the novel concept underlying the relationship between Tax authorities – taxpayer and to the continuous ensuing developments: this is not only considered from the perspective of being an irreversibile trend of Italian law, but also as established by EU law and OECD principles.

 At the end of the course, students will have acquired knowledge of the fundamentals of Tax Law, an understanding of its main problems and will be able to master the tools that enable them to deal with the continuous changes in the subject matter, also internationally.

 Specifically, students will be proficient in the fundamental principles of the subject matter, both in substantive and procedural terms, contextualising the relevant systemic theoretical principles within the surrounding economic system and recent changes.

With specific reference to the latter, at the end of the course students will be capable of critically examining the sources of law (national and EU) and administrative sources, grasping both their legal and economic-business effects.

***COURSE CONTENT***

* Taxes and duties in the Italian legal system and with reference to the types of affected wealth.
* Constitutional principles: overview
* The tax-raising structure.
* Assessment and collection of taxes.
* Administrative and criminal sanctions.
* The tax trial.
* Income taxes: structure and application.
* Indirect taxes: structure and application.
* Environmental taxes: overview.
* International and EU tax law principles: tax ruling and State aid; double taxation and tax risk; right of residence in the common European market; digital multinationals taxation; exchange of information at European and international level.
* Customs law principles and the rules of International trade.
* Operating principles and tax treatment of cryptocurrencies.

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

 Adopted texts

T. Tassani, A. Carinci, *Manuale di diritto tributario*, Giappichelli, Turin, Last Edition *Purchase from VP*

G. MELIS, *Lezioni di diritto tributario,* Giappichelli, Turin, Last Edition. *Purchase from VP*

 Reference texts

An updated collection of Tax Laws, available in the data banks of the Università Cattolica and / or on the official website of the Revenue Agency.

 Recommended texts

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 held with frontal lectures in the classroom and oral exercises, with a special focus on the body of laws regulating the operation of the Constitutional Court, of the Supreme Court of Cassation and of the Court of Justice of the European Union.

 Students will have the opportunity, if they wish to do so, to carry out possible group work, on selected themes, that they will be asked to present orally.

Once the initial lessons have been held, students will be informed about the dates on which, in addition to the lecturer, various external guests, whether academics or representatives of companies and/or professionals, will intervene on the subject of the application of single legal and economic themes that have been dealt with from a systemic theoretical perspective during the course.

During the Course students will be encouraged, whenever possible, to participate, if they wish to do so, in training promoted by the Faculty and lecturers, as a crucial moment of dialogue with real-life economics.

***ASSESSMENT METHOD AND CRITERIA***

Students will take an oral exam.

Compatibly with academic calendars and with other Faculty needs, a mid-term exam will be planned for attending students, covering the programme of the first part of the course.

This mid-term exam will also be oral.

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

Specifically, during exams (both in the possible mid-term exam and in ordinary sessions), students are expected to show that they have correctly understood the general principles of Tax Law and the essential characteristics of the tax-raising system, also regarding its interrelationships with international and EU law.

During exams, students will have to demonstrate that they have grasped the fundamental subjects and issues covered during lessons, both in the general course and during presentations by external guests.

The oral exam will focus on what is mentioned in the Reference Manual, besides (for attending students) on lecture notes.

The lecturer will point out during lectures (and will publish in the Course Syllabus) the specific parts of the programme for which students will have to integrate the content of lectures with the study of the Manual.

Students will also be assessed taking into account the integration of the general programme with the reading that will be recommended by the lecturer during the course and with the in-depth study that will be carried out during the course, both during lessons and during conferences and in the context of other events organised by the lecturer.

The assessment criteria will include pertinent answers, proficiency in the use of the disciplinary lexicon, well-structured and coherent argumentation, the ability to detect conceptual links and open questions.

 The final mark will also depend on the possible oral presentations given by students in the context of the group work proposed during lessons.

***NOTES AND PREREQUISITES***

Students are strongly advised to attend the course.

There are no knowledge prerequisites in order for students to attend the course.

Nevertheless, given the very strong interrelations with other branches of the law, the lecturer advises students to prepare the Tax Law exam after they have studied, besides Private Law, Commercial Law, Administrative Law and Civil Procedure Law. The general course will be integrated by readings and in-depth study that will be recommended during lectures throughout the year and that will be published on the Course Syllabus.

Non-attending students must agree on the general course and supplementary reading together with the lecturer.

All students are invited to frequently visit both the Course Blackboard page and the teacher’s personal page that they can access from Università Cattolica’s website.

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

1. The texts indicated in the reading list can be purchased at University bookshops; they can also be purchased from other booksellers. [↑](#footnote-ref-1)