# Tax Law

## Prof. Vito Achilli; Prof. Maurizio Logozzo

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

The course aims to provide a general framework of the subject with particular attention to the principles of the Constitution and the Statute regarding taxpayer rights. The course will also deal principally with tax assessments and collection, tax penalties and the tax process. The notion and classification of taxes, and the structures and application methods of the system's main taxes will also be discussed.

At the end of the course, students will be able to:

1. 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 most frequently applied, even in broader and interdisciplinary contexts;

2. 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;

3. possess an appropriate legal language, enabling them to communicate their knowledge clearly and effectively with both specialist and lay interlocutors;

4. advance their studies in tax law with a high degree of autonomy.

***COURSE CONTENT***

The sources of tax law, constitutional principles. The Statute of Taxpayer Rights.

Tax obligation.

Tax declaration.

Assessment.

The deflationary institutions of tax litigation.

Collection.

The tax process.

Tax penalties.

Classification of taxes.

Income tax.

Indirect taxation.

***READING LIST***

F. Tesauro, *Compendio di diritto tributario,* UTET, Turin, 2020, excluding chapters: *l’elusione* (chap. 11); *i redditi trasnazionali* (chap. 20); *le operazioni straordinarie* (chap. 21); *la fiscalità dell’Unione europea* (chap. 26), *la fiscalità internazionale* (chap. 27). Alternatively, E. De Mita, *Principi di diritto tributario,* Giuffrè, 2019.

M. Logozzo, *Temi di diritto tributario,* Pacini Giuridica, Pisa, 2019. (Readings will be indicated during the course.)

M. Logozzo, *Codice tributario,* Pacini Giuridica, Pisa, 2021.

***TEACHING METHOD***

Lectures.

***ASSESSMENT METHOD AND CRITERIA***

Oral exam without an interim test. The exam is designed to ascertain students' knowledge of the subject through questions related to the course syllabus. The content, terminology and adequacy of answers will be assessed according to the parameters from sufficient to excellent.

The following will be considered when assigning the mark:

- degree of knowledge of the subjects covered and ability to apply acquired knowledge;

- use of a language that indicates command of the legal lexicon, in particular that of tax law, or, in contrast, use of a generally inadequate and/or incorrect language;

- ability to analyse and summarise course contents, including an ability to formulate reasoned solutions;

- emergence of any knowledge gaps, the size of such gaps, and the extensiveness of the course contents affected by the gaps;

- ability to navigate the legislative sources from each part of the syllabus.

***NOTES AND PREREQUISITES***

Regular attendance of the course is strongly recommended as ongoing references will be made to case law.

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching and assessment will be carried out following procedures that will be promptly notified to students.

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