# Corporate Tax Planning

## Prof. Vito Achilli

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

The course will address the main issues of national, European and international tax law connected to tax planning techniques. Particular attention will be paid to the phenomenon of tax avoidance, a topic in relation to which recent EU and Italian jurisprudence will be examined.

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

1. know the current legislation of corporate tax planning and the main European and Italian case law guidelines; based on this understanding, they will be able to use their knowledge to distinguish legitimate business planning from that considered avoidant or evasive, presenting solutions that consider the most frequently applied general principles, 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 in their studies of Corporate Tax Planning with a high degree of autonomy.

***COURSE CONTENT***

Avoidance.

Article. 10 *bis* of the Statute of taxpayers' rights.

The ruling.

VAT frauds.

International tax law and double taxation.

European Union sources in tax matters.

Tax residence of individuals and companies, and income taxes.

***READING LIST***

F. Tesauro, *Compendio di diritto tributario,* UTET, Turin, 2020, just 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).*

L. Tosi-R. Baggio, *Lineamenti di diritto tributario internazionale,* Cedam, Padua.

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 parameters from sufficient to excellent.

The following will be considered when assigning the mark:

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

- students’ 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;

- students’ ability to analyse and summarise 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;

- students’ ability to orientate themselves among the legislative sources from each part of the syllabus.

***NOTES AND PREREQUISITES***

We recommend prior attendance of the tax law course and strongly advise regular course attendance as constant references will be made to case law.

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching 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