## Syllabus

### Course description

<table>
<thead>
<tr>
<th>Course title</th>
<th>Diritto tributario (corso progredito)</th>
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<tbody>
<tr>
<td>Course code</td>
<td>25406</td>
</tr>
<tr>
<td>Scientific sector</td>
<td>IUS/12</td>
</tr>
<tr>
<td>Degree</td>
<td>Master in Accounting and Finance</td>
</tr>
<tr>
<td>Semester and year</td>
<td>2nd semester 2021/2022</td>
</tr>
<tr>
<td>Year</td>
<td>2</td>
</tr>
<tr>
<td>Credits</td>
<td>6</td>
</tr>
<tr>
<td>Modular</td>
<td>No</td>
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| Total lecturing hours | 36                                      |
| Total lab hours       | Not foreseen                            |
| Total exercise hours  | Not foreseen                            |
| Attendance            | Suggested, but not required             |
| Prerequisites         | Tax Law                                 |

### Specific educational objectives

The course investigates the rules and the models governing the application of taxes in the domestic tax system. The aim is to provide students the basic knowledge about three different key areas of domestic taxation: tax return and tax proceedings; tax collection and tax litigation.

The objective is to complete the training obtained during the Bachelor Degree.

Il corso si occupa delle regole e dei modelli che disciplinano il processo di applicazione dei tributi nel sistema tributario interno. Lo scopo è quello di offrire agli studenti una formazione di base in merito a tre differenti aree dell'imposizione nazionale: dichiarazione e procedimento tributario; riscossione e processo tributario.

L'obiettivo è di completare il percorso iniziato durante la Laurea Triennale.

### Lecturer

- Prof. Gianluigi Bizioli (24 hours)
- Dr. Luca Sabb (12 hours)

### Scientific sector of the lecturer

IUS/12

### Teaching language

Italian

### Office hours

Please refer to the lecturer's web page

### Lecturing assistant

Not foreseen

### Teaching assistant

Dr. Renate Fauner

### Office hours

No assistant

### List of topics covered

- The Constitutional and EU principles and their impact on the application of tax law
<table>
<thead>
<tr>
<th>Teaching format</th>
<th>Frontal lectures and case law</th>
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### Learning outcomes

**Knowledge and understanding:**
- Knowledge and understanding of the general principles governing the tax proceedings
- Knowledge and understanding of the powers assigned to the Tax Agencies
- Knowledge and understanding of the functioning of the tax litigation

**Applying knowledge and understanding:**
- Ability to analyse and investigate the procedure of application of taxes
- Ability to use the general principles of the procedural tax system

**Communication skills**
- Ability to describe the main issues of the course

**Learning skills**
- Ability to learn the links between the different legal issues and concepts

### Assessment

**Assessment language**
Italian

**Evaluation criteria and criteria for awarding marks**
The examination is based on two general questions aimed at verifying the knowledge and understanding of the student. The evaluation focuses on the clarity of the answers and on the correct use of the legal concepts. The ability to establish connections between different issues is particularly appreciated

### Required readings
