# Syllabus

## Course description

<table>
<thead>
<tr>
<th>Course title</th>
<th>Diretto tributario (corso progredito)</th>
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<tbody>
<tr>
<td>Course code</td>
<td>25406</td>
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<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 academic year</td>
<td>2nd semester 2023/2024</td>
</tr>
<tr>
<td>Year</td>
<td>2</td>
</tr>
<tr>
<td>Credits</td>
<td>6</td>
</tr>
<tr>
<td>Modular</td>
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</tr>
<tr>
<td>Total lecturing hours</td>
<td>36</td>
</tr>
<tr>
<td>Total lab hours</td>
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</tr>
<tr>
<td>Total exercise hours</td>
<td>Not foreseen</td>
</tr>
<tr>
<td>Attendance</td>
<td>Suggested, but not required</td>
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<td>Prerequisites</td>
<td>Tax Law</td>
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<td>Course page</td>
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### 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 four 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 quattro 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

Dr. Luca Sabbi  
luca.sabbi@unibz.it  
Ufficio E310

### 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

-

### Office hours

-

### List of topics covered

- The Constitutional and EU principles and their impact
on the application of tax law
- General principles regulating the tax proceedings
- Taxable persons
- The tax return: regulation and effects
- The tax audit
- Tax avoidance
- The tax collection
- Tax refund
- The tax (administrative and criminal) sanctions
- The tax litigation
- I principi costituzionali e dell’Unione europea e la loro incidenza sul processo di attuazione dei tributi
- Principi generali del procedimento tributario
- Soggetti passivi del tributo
- La dichiarazione tributaria: disciplina ed effetti
- L’accertamento tributario
- Elusione fiscale
- La riscossione tributaria
- Il rimborso dei tributi
- Le sanzioni amministrative e penali
- Il processo tributario

Teaching format
Frontal lectures and case law

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 analyze 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
Written exam

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.

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<tr>
<td>Supplementary readings</td>
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