

Syllabus

Course description

Course title	Advanced Taxation Law
Course code	25406
Scientific sector	IUS/12
Degree	Master in Accounting and Finance
Semester and academic year	2nd semester 2024/2025
Year	2
Credits	6
Modular	No

Total lecturing hours	36
Total lab hours	Not foreseen
Total exercise hours	Not foreseen
Attendance	Suggested, but not required
Prerequisites	Tax Law
Course page	https://www.unibz.it/en/faculties/economics-management/master-accounting-finance/

Specific educational objectives	<p>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.</p> <p>The objective is to complete the training obtained during the Bachelor Degree.</p> <p>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: l'obbligazione tributaria, la dichiarazione e il procedimento tributario; la riscossione, le sanzioni e il processo tributario. L'obiettivo è di completare il percorso iniziato durante la Laurea Triennale.</p>
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Lecturer	Prof. 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	18 hours
List of topics covered	<ul style="list-style-type: none"> • 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	<p><u>Knowledge and understanding:</u></p> <ul style="list-style-type: none"> • 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 <p><u>Applying knowledge and understanding:</u></p> <ul style="list-style-type: none"> • Ability to analyze and investigate the procedure of application of taxes • Ability to use the general principles of the procedural tax system <p><u>Communication skills</u></p> <ul style="list-style-type: none"> • Ability to describe the main issues of the course <p><u>Learning skills</u></p> <ul style="list-style-type: none"> • 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

	<p>student</p> <p>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</p>
Required readings	<p>F. Tesauro, <i>Istituzioni di diritto tributario. Vol. 1 – Parte generale</i>, XV edizione, Utet, Torino, 2024, capitoli dal quarto al Sedicesimo, pp. 71-464</p>
Supplementary readings	