

General information	
Academic subject	TAX LAW
Degree course	L-16 SCIENZE POLITICHE, ECONOMICHE E AMMINISTRATIVE
Academic Year	3
European Credit Transfer and Accumulation System (ECTS)	6
Language	ITALIAN
Academic calendar (starting and ending date)	SECOND SEMESTER
Attendance	Attendance, although not compulsory, is highly recommended

Professor/ Lecturer	
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Tutoring (time and day)	Tuesday ore 18/19

Syllabus	
Learning Objectives	The course aims to introduce the general principles and discipline of the fundamental institutions of tax law (taxation, contributory capacity, national and European sources, legal tax relationship) and the related legal mechanisms of organization and management of the legal relationship. between the State and the single affiliate, thus reaching, in addition to the knowledge of the system of sources, also of the other regulatory fields that govern the taxation activity and which provide for the action of the Financial Administration for its implementation (assessment, collection, deflationary instruments litigation). The course aims to achieve correct legal-tax terminology, as well as to provide the theoretical tools necessary to address, also from an applicative perspective, the main tax issues.
Course prerequisites	
Contents	General part: Module I: The general principles of tax law. The constitutional principles. The evolution of the national tax system. Community tax law. The tax cases. The sources of tax law: primary state

	<p>legislation, secondary legislation, regional law, the sources of local authorities. Community sources. The tax law: nature, type and structure. The effectiveness of the tax law over time and space. The interpretation of the tax law. The tax system and tax institutes. The implementation of the tax law.</p> <p>Module II: The subjects: active subjects, taxable subjects, tax subjectivity, substitute and tax manager, auxiliaries of the active subjects. Subjective legal situations: active subjective situations (tax credit, refund credit, etc.); subjective passive situations (formal obligations, tax obligation, repayment obligation, etc.). Events of subjective legal situations: succession in the tax debt and in other legal situations.</p> <p>Module III: The assessment: the assessment phase, the prodromal cases, the declaration, the assessment methods, the assessment deed (form, nature, effects). Collection: the types of collection (withholdings, declaration, assessment). Method of collection. The refund. The tax process. Administrative sanctions. Criminal sanctions: detail of the individual cases provided for by Legislative Decree 74/2000.</p> <p>Special part:</p> <p>Module IV: IRPEF, IRES, VAT. Notes on international taxation: International double taxation; methods of elimination of double taxation; the permanent establishment.</p>
<p>Books and bibliography</p>	<p>F. Tesauo, Istituzioni di diritto tributario, Parte Generale, UTET, Ultima edizione;</p> <p>F. Tesauo, Istituzioni di diritto tributario, Parte Speciale, UTET, Ultima edizione;</p> <p>or, as an alternative to the two texts of the Tesauo: A.F. Uricchio, Manuale di Diritto Tributario, Cacucci, Bari, 2020.</p> <p>In addition, for all as in-depth module III:</p> <p>E. Quaranta – P. D’Ippolito, Diritto penale tributario, La Tribuna, 2022</p> <p><i>CODICE TRIBUTARIO (ultima edizione di qualsiasi editore)</i></p>
<p>Additional materials</p>	

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
Hours			
150	48	6	96
ECTS			
Teaching strategy		The teaching will be delivered in a traditional way through frontal lessons. Any specificities will be analyzed through practical exercises	
Expected learning outcomes			
Knowledge and understanding on:		At the end of the course the student will be able to know the institutional profiles of tax law.	
Applying knowledge and understanding on:		The student will be able to understand and apply the different tax institutes in real life. Through the study of different theoretical approaches and critical evaluation, the student will be able to interpret and use a technical language that allows him to independently evaluate the concepts of tax law.	
Soft skills		<p>At the end of the didactic activities, the student will develop autonomy of judgment (making judgments) on the main issues pertaining to tax law.</p> <p>The course aims to provide students with the necessary skills to know and meet the expectations of the various tax law actors (State, taxpayer, Revenue Agency, Guardia di Finanza) effectively</p> <p>The course aims to develop the learning skills of learners (learning skills) through the adoption of teaching methodologies (eg practical exercises, seminars, etc.), aimed at stimulating a proactive study approach.</p> <p>Learning skills can be stimulated, among other things, through power point presentations and classroom discussions also aimed at verifying the effective understanding of the topics presented. Learning skills will also be stimulated by supplementary teaching aids (official documents, articles and other material uploaded to the teacher's personal web-page) in order to facilitate learning by developing application skills.</p>	

Assessment and



feedback	
Methods of assessment	The learning assessment method consists of a written test (consisting of six questions: three open-ended questions, three multiple-choice questions), to be completed in 60 minutes. Alternatively and in particular cases, the exam may take place through an oral interview, consisting of at least four questions, one for each module foreseen in the program, aimed at ascertaining the level of knowledge of the discipline and the achievement of the previously indicated training objectives. The duration of the oral exam is approximately 20-30 minutes.
Evaluation criteria	The open questions that will focus on the various parts of the program will be evaluated taking into account the clarity of the presentation, the correspondence to the question and grammatical correctness. Multiple choice questions will have one or more correct answers.
Criteria for assessment and attribution of the final mark	For each open-ended question, the score can vary from 0 to 6 points. For each multiple choice question, the score may vary from 0 to 3 points.
Additional information	