



Tax Law

A.Y. 2017/2018

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Learning Objectives (Obiettivi di Apprendimento)

The aim of the course is to provide the participant with high level introduction to general principles of tax law and to provide an in-depth analysis and study of the Italian tax law system. It will be mainly focused on income tax law both for individuals and corporate entities, though, reference shall be made also to VAT and indirect taxes.

Participant to the classes will be supported in the analysis above through the discussion of jurisprudence and administrative cases, as well as by other practical cases.

Participation to classes is strongly suggested.

Learning Targets (Risultati di apprendimento attesi)

At the end of the course students will be able:

- a) to deal with and understand the technical language of tax law;
- b) to identify the main peculiarities of a person in respect to its general tax position as well as with regard to any prospective business transaction;
- c) to select the main items of income and identify the related tax regime.

Course Content (Contenuti del corso)

The course will be held mainly by prof. Emidio Cacciapuoti. Prof Zizzo will provide a focus on constitutional principles in the field of tax law.

The first part of the course provides for an introduction to general tax framework, including principle of taxation and technical definitions. Thereafter, the course will be focused on an in-depth analysis of the various categories of income with a main focus on business activities.

It is envisaged a section particularly dedicated to the tax constitutional principles. Whilst the final part will be dealing with an high level review of the VAT mechanism and the Italian tax collection system.



Required Readings (Materiale Didattico)

A comprehensive and detailed Materials Reader will be provided to the students and it represents the main source of study.

Other documents, such as, case study, case law and other article may be handled in the course of the program depending upon the level of feedback provided by the students.

Course Evaluation (Modalità di valutazione)

Oral session (during the course there will be an intermediate test which will not be relevant for evaluation purposes).

How to get in touch: (Contatti)

G. Zizzo: Office Hours TBD, 3rd floor Tower Building

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E. Cacciapuoti by mail: ecacciapuoti@liuc.it

Syllabus

<p>Session 1 Instructor: E. Cacciapuoti</p>	<p>Topics Introduction to Tax Law I</p> <ul style="list-style-type: none"> a. Different taxes and purposes b. Basic Definitions
<p>Session 2 Instructor: E. Cacciapuoti</p>	<p>Topics Introduction to Tax Law II</p> <ul style="list-style-type: none"> a. Worldwide vs Source Taxation b. The Italian Tax Framework
<p>Session 3 Instructor: E. Cacciapuoti</p>	<p>Topics Income from Real Estate properties</p> <ul style="list-style-type: none"> a. Land b. Buildings c. VAT and Registration Taxes
<p>Session 4 Instructor: E. Cacciapuoti</p>	<p>Topics Income from Capital</p> <ul style="list-style-type: none"> a. General Definition and Framework b. Interest Payments c. Dividend Payments
<p>Session 5 Instructor: E. Cacciapuoti</p>	<p>Topics Income from Employment</p> <ul style="list-style-type: none"> a. Definition and Taxable Base b. Fringe Benefit – The concept of fair market value c. Indemnification d. Special Regime for employment activities carried out abroad

<p>Session 6 Instructor: E. Cacciapuoti</p>	<p>Topics Income from Independent Services – other income</p> <ul style="list-style-type: none"> a. Definitions b. Calculation of the Taxable Base c. Collection d. Capital Gain and Capital loss
<p>Session 7 Instructor: E. Cacciapuoti</p>	<p>Topics Business Income I</p> <ul style="list-style-type: none"> a. General Framework and definitions b. Individual entrepreneur
<p>Session 8 Instructor: E. Cacciapuoti</p>	<p>Topics Business Income II</p> <ul style="list-style-type: none"> a. Corporation I
<p>Session 9 Instructor: E. Cacciapuoti</p>	<p>Topics Business Income III</p> <ul style="list-style-type: none"> a. Corporation II
<p>Session 10 Instructor: E. Cacciapuoti</p>	<p>Topics TEST</p>
<p>Session 11 Instructor: E. Cacciapuoti</p>	<p>Topics VAT I</p>
<p>Session 12 Instructor: E. Cacciapuoti</p>	<p>Topics VAT II</p>

Session 13 Instructor: E. Cacciapuoti	Topics Tax Assessment <ul style="list-style-type: none">a. Statute of Limitationsb. Settlement Procedurec. Litigation Process
Session 14 Instructor: G. Zizzo	Topics The Constitutional Principles I
Session 15 Instructor: G. Zizzo	Topics The Constitutional Principles II