

FACULTY: **ECONOMICS**

DEGREE COURSE: **ECONOMICS**

MASTER DEGREE: **ECONOMICS**

SUBJECT: TAX LAW (ADVANCED)

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OBJECTIVES

The course aims to provide an in-depth study of company income and relative taxation.

CONTENTS

- 1 Ires and tax payers
- 2 Group of companies: Domestic and international consolidation financial statements - Transparency regime
- 3 International taxation of companies: international accounting standards, permanent establishment, foreign establishment, transfer pricing, trust, questions about taxation, controlled foreign companies (CFC)
- 4 V.A.T (Value added Tax)
- 5 Extraordinary operations: sale of company, conferment of company, conferment of participations, conversion, fusion and splitting of companies
- 6 No profit companies

ASSESSMENT

Written exam: multiple choice and open questions

RECOMMENDED TEXTBOOKS

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