

FACULTY OF **ECONOMICS**

DEGREE COURSE: **BUSINESS AND ECONOMICS BA**

SUBJECT: TAX LAW

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OBJECTIVES

This course aims to give students knowledge about:

- the Italian tax system
- functioning and application of direct, indirect and local taxes
- functioning of auditing and checking activities
- general principles on sanctions and fiscal cases

CONTENTS

- 1 Tax law system and its applications
- 2 The origins of tax law
- 3 Personal income tax: general principles and all income types
- 4 Company tax
- 5 Indirect tax: IVA and other indirect taxes
- 6 IRAP and other local taxes
- 7 Tax collection
- 8 Audit activities, Tax assessment advice
- 9 The system of fine
- 10 The contentious tax system: organs, parts, functioning of law processes, claims, the treatment, the verdict and the appeal.

ASSESSMENT

Written exam: multiple choice and open questions

RECOMMENDED TEXTBOOKS

Tesauro F., "Compendio di diritto tributario", UTET, 4th ed., 2010