

Syllabus

Course Description

Course Title	Advanced Taxation Law
Course Code	25406
Course Title Additional	
Scientific-Disciplinary Sector	GIUR-08/A
Language	Italian
Degree Course	Master in Accounting and Finance
Other Degree Courses (Loaned)	
Lecturers	Associate Professor Luca Sabbi, Luca.Sabbi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/44126
Teaching Assistant	Avv. Antonella Castrignanò
Semester	Second semester
Course Year/s	2
CP	6
Teaching Hours	36
Lab Hours	-
Individual Study Hours	-
Planned Office Hours	18
Contents Summary	<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 advanced knowledge about different key areas of domestic taxation: tax return and tax proceedings, tax collection, tax avoidance, tax penalties and tax litigation.</p> <p>Furthermore, the cross-border incomes, the corporate transactions (sales, mergers, transformations and demergers), the VAT cross-border transactions, the Register, Inheritance and Gift taxes, the IRAP and other indirect taxes, the IVIE/IVAFAE.</p> <p>The objective is to complete the training obtained during the Bachelor Degree.</p>

Course Topics	<ul style="list-style-type: none"> - The Constitutional and EU principles and their impact on the application of tax law - The legal interpretation of tax law - General principles regulating the tax proceedings - The tax return: regulation and effects - The tax audit - The tax avoidance - The tax collection - The tax (administrative and criminal) penalties - The tax litigation - The taxation of corporate groups - The cross-border incomes - The corporate transactions: sales, mergers, transformations and demergers - The VAT cross-border transactions - The Register, Inheritance and Gift taxes and other indirect taxes - IVIE/IVAFAE - The functioning of the European Union's internal market
Keywords	Tax avoidance; Tax audit; Corporate groups and transactions taxation; Vat cross-border transactions
Recommended Prerequisites	Tax Law
Propaedeutic Courses	
Teaching Format	Frontal lectures and case law
Mandatory Attendance	Strongly suggested, but not required
Specific Educational Objectives and Learning Outcomes	<p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 – Knowledge and Understanding:</p> <p>ILO 1.1 Knowledge of tax law principles for defining the company's tax policy, including from an international perspective</p> <p>ILO 1.2 Understanding the impact of taxation on corporate decision-making models</p> <p>ILO 2 – Applying Knowledge and Understanding:</p> <p>ILO 2.1 Ability to analyze and integrate legal and tax effects in the design and implementation of corporate restructuring operations and other extraordinary transactions, including in an international</p>

	<p>context</p> <p>ILO 2.2 Ability to engage and interact critically and competently with corporate and tax law professionals</p> <p>ILO 3 – Making Judgments:</p> <p>ILO 3.1 Ability to apply acquired knowledge to make managerial and operational decisions and to solve administration and finance problems for companies, intermediaries, and financial markets, considering multiple perspectives simultaneously economic, legal, financial, strategic, and managerial</p> <p>ILO 3.2 Ability to select data and use appropriate information to describe a problem related to the management of companies, intermediaries, and financial markets</p> <p>ILO 4 – Communication Skills:</p> <p>ILO 4 Ability to communicate specialist content of individual disciplines effectively, both orally and in writing, using different registers depending on the audience and communicative or educational purposes, and to assess the educational impact of such communication</p> <p>ILO 5 – Learning Skills:</p> <p>ILO 5.1 Ability to frame a new problem systematically and generate appropriate taxonomies</p> <p>ILO 5.2 Ability to develop general models based on the phenomena studied</p>
Specific Educational Objectives and Learning Outcomes (additional info.)	<p>Knowledge and understanding:</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. - Knowledge and understanding of business income in group dynamics and corporate transactions. - Knowledge and understanding of Value Added Tax in EU cross-border transactions.

	<ul style="list-style-type: none"> - Knowledge and understanding of transfer taxes. - Understanding how the EU internal market works. <p>Applying knowledge and understanding:</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. - Ability to process the mechanisms of tax planning in relation to the legal system. <p>Communication skills:</p> <ul style="list-style-type: none"> - Ability to describe the main issues of the course. <p>Learning skills:</p> <ul style="list-style-type: none"> - Ability to learn the links between the different legal issues and concepts.
Assessment	Written exam
Evaluation Criteria	<p>The written examination is based on two general questions aimed at verifying the knowledge and understanding of the 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. Tesaurò, <i>Istituzioni di diritto tributario. Vol. 1 – Parte generale</i>, XV edizione, Utet, Torino, 2024, chapters/capitoli: 3°, 4° (section II only - solo la sezione II), 7°, 8°, 9°, 10°, 11°, 12°, 14°, 15° (paragraphs 1, 2, 3, 5 and 6 only - solo i paragrafi 1, 2, 3, 5 e 6), 16°.</p> <p>F. Tesaurò, <i>Istituzioni di diritto tributario. Vol. 2 – Parte speciale</i>, XIV edizione, Utet, Torino, 2026, chapters/capitoli: 3° (section III only - solo la sezione III), 4°, 5°, 6° (section III only - solo la sezione III), 7°, 8°, 9°, 10° (section II only – solo la sezione II), 11° (section I only – solo la sezione I).</p>
Supplementary Readings	
Further Information	
Sustainable Development Goals (SDGs)	Decent work and economic growth, Peace, justice and strong institutions, Reduced inequalities, Industry, innovation and

	infrastructure
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