

Syllabus

Course Description

Course Title	Taxation law
Course Code	27358
Course Title Additional	
Scientific-Disciplinary Sector	GIUR-08/A
Language	Italian
Degree Course	Bachelor in Economics and Management
Other Degree Courses (Loaned)	
Lecturers	Avv. Giovanni Moschetti, Giovanni.Moschetti@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/53840
Teaching Assistant	
Semester	Second semester
Course Year/s	optional
CP	6
Teaching Hours	36
Lab Hours	-
Individual Study Hours	-
Planned Office Hours	
Contents Summary	The aim of the course is to provide students with an introduction to the Italian tax system and, in particular, to income tax, VAT and local and regional taxes. The course also aims to give students a good understanding of the fundamental methods and institutions, also with a view to their possible future career choices.
Course Topics	Concept of taxation Sources of tax law Principle of contributory capacity Assessment powers Sanctions Tax proceedings IRPEF IRES VAT
Keywords	
Recommended Prerequisites	nobody

Propaedeutic Courses	nobody
Teaching Format	Lectures
Mandatory Attendance	Not compulsory, but recommended
Specific Educational Objectives and Learning Outcomes	<p>ILO Intended Learning Outcomes</p> <p>ILO 1 KNOWLEDGE and UNDERSTANDING ILO 1.1 knowledge of public and private law, including with reference to economics and business studies</p> <p>ILO 1.2 Knowledge and interpretative skills regarding sources of law, with regard to the various sectors of the legal system: public, private, commercial and tax, in European, national, regional and international contexts</p> <p>ILO 1.3 Understanding of the legal framework governing relations between private individuals and between private individuals and public bodies</p> <p>ILO 1.4 Knowledge of business law, including international guidelines</p> <p>ILO 1.5 Knowledge of the concept of tax liability and of assessment, collection and refund procedures, as well as taxpayer protection</p> <p>ILO 1.6 Knowledge and understanding of business and corporate taxation</p> <p>ILO 2 ABILITY TO APPLY KNOWLEDGE AND UNDERSTANDING</p> <p>ILO 2.1 Ability to provide support to businesses and corporate bodies through knowledge of the relevant legal sector</p> <p>ILO 2.2 Ability to analyse emerging cases in professional experience and apply the appropriate rules of the relevant legal sector</p> <p>ILO 3 INDEPENDENT JUDGEMENT</p> <p>ILO 3.1 Ability to find the necessary information in databases, legal sources and scientific literature</p> <p>ILO 4 LEARNING ABILITY</p> <p>ILO 4.1 Find the information necessary to keep up to date with the changing general and specialised context</p> <p>ILO 4.2 Analyse, critically process and integrate data, information and future experiences, including through advanced software</p>
Specific Educational Objectives and Learning Outcomes (additional info.)	Ability to correctly interpret specific tax cases
Assessment	Written
Evaluation Criteria	
Required Readings	Francesco Tesauro, <i>Compendium of Tax Law</i> , tenth edition, published by Utet, edited by Fregni, Sartori, Turchi,

	Massimo Basilavecchia, <i>Course in Tax Law</i> , 2025, ed. Giappichelli
	<i>Tax Code for Students</i> – 2025, edited by Giovanni Moschetti
Supplementary Readings	
Further Information	
Sustainable Development Goals (SDGs)	Quality education, Responsible consumption and production, Reduced inequalities