

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	Tax Law
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 ILO 1 KNOWLEDGE and UNDERSTANDING ILO 1.1 knowledge of public and private law, including with reference to economics and business studies 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 ILO 1.3 Understanding of the legal framework governing relations between private individuals and between private individuals and public bodies ILO 1.4 Knowledge of business law, including international guidelines ILO 1.5 Knowledge of the concept of tax liability and of assessment, collection and refund procedures, as well as taxpayer protection ILO 1.6 Knowledge and understanding of business and corporate taxation ILO 2 ABILITY TO APPLY KNOWLEDGE AND UNDERSTANDING ILO 2.1 Ability to provide support to businesses and corporate bodies through knowledge of the relevant legal sector ILO 2.2 Ability to analyse emerging cases in professional experience and apply the appropriate rules of the relevant legal sector ILO 3 INDEPENDENT JUDGEMENT ILO 3.1 Ability to find the necessary information in databases, legal sources and scientific literature</p> <p>ILO 4 LEARNING ABILITY ILO 4.1 Find the information necessary to keep up to date with the changing general and specialised context 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	the exam shall consider the knowledge of general principles and the most important issues of the general and special sections of tax law

Required Readings	<p>Francesco Tesauro, <i>Compendium of Tax Law</i>, tenth edition, published by Utet, edited by Fregni, Sartori, Turchi, 2025</p> <p>Massimo Basilavecchia, <i>Course in Tax Law</i>, 2025, ed. Giappichelli</p> <p>Falsitta – <i>Course in Tax Law</i>, Cedam, 2022</p> <p>Tassani – Carinci – <i>Course in Tax Law</i>, Giappichelli, 2025</p> <p><i>Tax Code for Students, Ledizioni</i>, 2025, edited by Giovanni Moschetti</p>
Supplementary Readings	
Further Information	
Sustainable Development Goals (SDGs)	<p>Quality education, Responsible consumption and production, Reduced inequalities</p>