Freie Universität Bozen
Libera Università di Bolzano
Università Liedia de Bulsan

Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Steuerrecht
Code der Lehrveranstaltung	27358
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	GIUR-08/A
Sprache	Italienisch
Studiengang	Bachelor in Wirtschaftswissenschaften und Betriebsführung
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Zweites Semester
Studienjahr/e	optional
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	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.
Themen der Lehrveranstaltung	Concept of taxation Sources of tax law Principle of contributory capacity Assessment powers Sanctions Tax proceedings IRPEF IRES VAT
Stichwörter	Tax Law

Empfohlene Voraussetzungen	nobody
Propädeutische Lehrveranstaltungen	nobody
Unterrichtsform	Lectures
Anwesenheitspflicht	Not compulsory, but recommended
Spezifische Bildungsziele und erwartete Lernergebnisse	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 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
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	Ability to correctly interpret specific tax cases
Art der Prüfung	Written

Bewertungskriterien	the exam shall consider the knowledge of general principles and the most important issues of the general and special sections of tax law
Pflichtliteratur	Francesco Tesauro, *Compendium of Tax Law*, tenth edition, published by Utet, edited by Fregni, Sartori, Turchi, 2025 Massimo Basilavecchia, *Course in Tax Law*, 2025, ed. Giappichelli Falsitta – *Course in Tax Law*, Cedam, 2022 Tassani – Carinci – *Course in Tax Law*, Giappichelli, 2025 *Tax Code for Students, Ledizioni,* 2025, edited by Giovanni Moschetti
Weiterführende Literatur	
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Hochwertige Bildung, Nachhaltiger Konsum und Produktion, Weniger Ungleichheiten