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# DIRITTO DELL'IMPRESA E TRIBUTARIO INTERNAZIONALE

12 CFU - 1° and 2° Semester

## Teaching Staff

**BIAGIO ANDO'** - Module Methodology of comparative law - IUS/02 - 3 CFU

**Email:** biando@unict.it

**Office:** Palazzo Reburdone, via Vittorio Emanuele II, 8

**Phone:** 095/70305224

**Office Hours:** lunedì: 10,30-12,30; venerdì: 16-17,30

**GIUSEPPINA LUCIA NIGRO** - Module IMPRESE E SOCIETA' - IUS/04 - 3 CFU

**Email:** gnigro@lex.unict.it

**Office:** via gallo, n. 24 catania

**Phone:** 095230333

**Office Hours:** martedì - giovedì dalle 10.00 alle 13.00

**GUIDO SALANITRO** - Module International tax law and European tax law - IUS/12 - 6 CFU

**Email:** gsalanitra@lex.unict.it

**Office:** via Vittorio Emanuele n. 8

**Phone:** 0957347248

**Office Hours:** lunedì dalle ore 12 alle 13 e venerdì dalle ore 15.30 alle 16.30

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## COURSE STRUCTURE

- **Methodology of comparative law**  
Lectures and analysis of some leading cases about the issue of the formation of contract.
- **IMPRESE E SOCIETA'**  
lectures, seminars, case studies
- **International tax law and European tax law**  
lectures, seminars, case studies

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## DETAILED COURSE CONTENT

- **Methodology of comparative law**  
During the course the issue of the freedom of contract (and its relevance at the level of the circulation of wealth) will be dealt with in the realm of English common law. Attention will be

primarily paid to some leading cases in the field of the formation of contract devoted to the analysis of the constituents of the will of the parties giving rise to legal obligations. As a result students will be able to seize the main differences among the English contract law's main features and concepts and those of legal systems which experienced the codification of private law.

▪ **IMPRESA E SOCIETA'**

Sources of commercial law. Entrepreneurs. Advertising and organization of the company. Collective enterprise and social enterprise. The simple society. The society in the collective name. The limited partnership. The public limited company: the financial structure and the organizational structure. The dissolution and liquidation.

▪ **International tax law and European tax law**

Fiscal power of European Union

International fiscal law

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## TEXTBOOK INFORMATION

▪ **Methodology of comparative law**

1) for students not attending the class, Schmitthoff, *The law and practice of international trade*, Sweet & Maxwell, 2012, pp.1-165; 261-275; 2) students attending the class will be given reading materials during the course.

▪ **IMPRESA E SOCIETA'**

Manuale di diritto commerciale a cura di Marco Cian, Giappichelli, 2018, pag. 11-69; 259-517; 563-576, 589-591.

▪ **International tax law and European tax law**

Cordeiro Guerra Diritto tributario internazionale Cedam

We suggest M. LANG, *Introduction to the law of double taxation conventions*, IBFD, 2013; P. BORIA, *European tax law*, Milano, Giuffrè, 2014A. CARINCI, *Codice ragionato breve per lo studio del diritto tributario*, Torino, Giappichelli, 2018

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