



DIRITTO TRIBUTARIO M - Z

IUS/12 - 6 CFU - 1° Semester

Teaching Staff

GUIDO SALANITRO

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

LEARNING OBJECTIVES

Knowledge and understanding The course aims to give students a good knowledge of the fundamentals of tax law, in particular with regard to the substantive discipline of taxes, the activity of financial administration, the tax process. Applying knowledge and understanding The student are required to reach an ability to identify and solve problems, which considers a logical and interrelated processing of tax law institutes and the implications of other legal disciplines of reference.

COURSE STRUCTURE

lectures, seminars

DETAILED COURSE CONTENT

Definition and classification of taxes. Sources. The interpretation, the tax avoidance. The structure of taxes.

The system of taxation: income taxes (IRPEF e IRES), IRAP, IMU, VAT, Registration tax, inheritances' and donations' tax.

Duties and rights of taxpayers (reporting and payment obligations, rights to deductions, tax credits, options, accounting requirements, withholding, charges). The discipline of tax relations.

Organization and tasks of the financial administration (activity of direction, inspections, tax assessment, tax collection, sanctioning activity).

The tax courts: the foundation and the limits of tax jurisdiction; the tax process.

TEXTBOOK INFORMATION

I. S. LA ROSA, Principi di diritto tributario, Giappichelli, Torino, 2016, pp. .1-125; 141-176; 203 - 456 .

OR:

II. S. MULEO, Lezioni di diritto tributario, Torino, 2016, pp. 1-248; 265 - 412

We suggest A. CARINCI, Codice ragionato breve per lo studio del diritto tributario, 2018
