

<b>Course Title</b>	Tax Law - Erasmus Students only
<b>Professor</b>	Carla Lollo
<b>Degree Courses</b>	<ul style="list-style-type: none"> <li>- Business Economics and Management Undergraduate Degree</li> <li>- Single-cycle Degree in Law</li> </ul>
<b>ECTS</b>	<ul style="list-style-type: none"> <li>- 9 (Business Economics and Management Undergraduate Degree)</li> <li>- 10 (Single-cycle Degree in Law)</li> </ul>
<b>E-mail</b>	carla.lollo@unicusano.it
<b>Reference textbooks and study material</b>	<p><b><u>Modules:</u></b></p> <ul style="list-style-type: none"> <li>- The tribute, analysis of its structure and framework</li> <li>- Constitutional Principles and boundaries</li> <li>- Legal sources of Tax Law</li> </ul> <p><b><u>Research Material:</u></b></p> <ul style="list-style-type: none"> <li>- Constitution of the Italian Republic (artt. 2, 3, 23, 53, 75, 117, 119)</li> <li>- Ability to pay and Territorial Principles</li> <li>- Constitutional legitimacy of Tax Law retroactive effect</li> </ul> <p><b>The Tax Dispute:</b> Section referred to Italy only</p> <p><b>The basics of the Italian Residence for tax purposes</b></p> <p><b>The Tax Assessment</b></p> <p><b>Italian Taxation for Individuals</b></p>
<b>Topics Covered</b>	The tribute - Constitutional Principles and boundaries - Legal sources of Tax Law - Ability to pay and Territorial Principles - Constitutional legitimacy of Tax Law retroactive effect - The Tax Dispute - The Tax Assessment - Italian Taxation for Individuals
<b>Course Objectives</b>	Provide the student with basic information and tools for understanding the Italian Tax System
<b>Expected Results</b>	Knowledge and mastery of the fundamentals of the Italian Tax System
<b>Method of examination</b>	<p>The final exam will take place in presence when the oral exams are scheduled.</p> <p>The final exam can be carried out either in written or in oral mode under specific previous agreement with the Lecturer.</p>