



UNIVERSITÀ DEGLI STUDI DI TORINO

ID

TIC18\_DIP\_MAN

## Visiting Professor Program Academic year 2020/2021

DEPARTMENT OF MANAGEMENT

TEACHING COMMITMENT: 42 hours

### COURSE TITLE

**Tax Law in an International and European Perspective**

### TEACHING PERIOD

1st term

### SCIENTIFIC AREA

Tax Law

### LANGUAGE USED TO TEACH

English

The Degree Course is entirely taught in English

### COURSE SUMMARY

The course aims at providing the basic elements of International Tax Law and European Tax Law. The course will be divided into two parts. The first will address the main tax issues about individuals and corporations from an international perspective starting from OECD Model Tax Convention.

The second part shall be focused on the Direct and Indirect Taxation within the European Union.

### LEARNING OBJECTIVES

The purpose of the course is to offer students a basic preparation about general principles of International and European tax law (general part).

After taking the course students: 1) gain knowledge and can comprehend the actual tax 2) can correctly apply general principles of tax law and positive discipline of single taxes to easy and real tax cases; 3) acquire critical capacity to evaluate solution of tax problems provided by tax administration, jurisprudence, doctrine; 4) can discuss elementary problems and provide solutions

5) gain methods of research in tax-law matters and can conduct basic examinations about issues discussed during the course.

**TUTORSHIP ACTIVITIES (IF APPLICABLE)**

Tutorship activities could be applicable in order to prepare the final exam.

**LAB ACTIVITIES (IF APPLICABLE)**

**OTHER ACTIVITIES (IF APPLICABLE)**

**VISITING PROFESSOR PROFILE DESCRIPTION**

Full Professor, Assistant Professor or Researcher in Tax Law and or International, European Tax Law. Publications and research activities in tax field.

In particular, the ideal candidate has a specific background in the company taxation field. The Ph.D. or an LLM in Tax Law or International and European Tax Law could be taken in consideration.

**CONTACT PERSON AT THE DEPARTMENT**

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