Visiting Professor Program
Academic year 2021/2022

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

LAB ACTIVITIES
N/A

OTHER ACTIVITIES BESIDES THE COURSE
N/A

VISITING PROFESSOR PROFILE
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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