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TM20_DIP_MAN

Teach Mob – Visiting Professors

Academic year 2015/2016

2nd term
COURSE TITLE A- Tax Law B- International Taxation
Scientific area A- Tax Law B- International and European Tax Law
Department of Management
Language used to teach ENGLISH
Course summary <p>A - The course aims at providing the basic elements of Tax Law. The course will be divided into two parts. The first will address the main tax issues about individuals and corporations. In particular, the analysis will concern the Income tax for individuals resident and non-resident in Italy, with commercial and non-commercial activity. At the same time, the Company Income Tax Code will be analysed in connection with the course of Business Law. So that, we will focus on the tax aspect about the different kind of companies (<i>Partnerships versus Corporations</i>). A brief analysis will concern the tax aspect of the M&A. The second part shall be focused on the VAT (value added tax) for individual and for corporations. The subject matter will be restricted connected with the course of Business Law.</p> <p>B - The course aims at providing the basic elements of International and European tax law. The course will be divided into two parts. The first will address the main theoretical aspects of international taxation (international double taxation, the source and residence rules applicable to cross-border situations). The second part shall be focused on the OECD and UN Model Conventions. These will be analysed following an “article-by-article” approach, with major emphasis being attributed to specific provisions, including those relating to the concept of permanent establishment, the residence (and domicile) for tax purposes and the notion of passive income, the business income. The subject matter will be restricted exclusively to direct taxation.</p>
Learning objectives <p>A - The purpose of the course is to offer students a basic preparation about general principles of tax law (general part) and main Italian taxes (specific part) in a national, international and European perspective. 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.</p> <p>B - The course purpose is to allow a critical analysis of European and International Tax Law and to provide the student with the ability to rigorously use the tax terminology. After taking the course students:1) gain knowledge and can comprehend the basic elements of international conventions on double taxation and</p>

main European legislation on direct taxation 2) can correctly apply general international and European principles of tax law and positive discipline in order to solve 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 international and European tax-law matters and can conduct basic examinations about issues discussed during the course. Finally, the students should be in a position to skill fully applied on basic elements of international tax law for professional corporate, consulting and administrative environments.

Tutorship activities

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

Other activities besides the course: i.e. seminars and conferences addressed to PhD students and research fellows, dissemination conferences

In addition to its ordinary teaching activity, the visiting professor would provide seminars and lectures to PhD students and departmental staff. Moreover, the candidate could work with senior academics in the Department in order to participate to European and international research project and / or to participate on Department research.

Moreover, it could be possible to prepare seminars and conference for PhD students and research in connection to tax network that Tax Law Section of the Department of Management have with University of Bergamo, Linz, Valencia, Heidelberg and Luxembourg.

Visiting Professor Profile

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.

In addition, the ideal candidate has an interest in work for EU within H2020

Contact person at the Department

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