



Syllabus

Academic Year	2026/2027
Program	Global Law
Course	Tax Law
Term	I semester
Year	3
SSD	IUS/12
Credits	6

INSTRUCTIONAL GOALS

The course aims to provide students with the most relevant general concepts, principles and procedural aspects of Italian Tax Law – looking at the relevant legislation and case-law – as well as an in-depth understanding of the three most important taxes in the Italian tax system (personal income tax, corporate income tax and VAT). The overall goal is to train students to be able to navigate the complexities of the Italian tax system and to master the regulatory framework by solving real-world problems.

INTENDED LEARNING OUTCOMES

They describe what a learner is expected to know, understand and be able to demonstrate after completion of a learning path.

Knowledge and understanding: Students will gain a comprehensive understanding of Italian tax law, learning its principles and foundation, and of personal income tax, corporate income tax and VAT, also dealing with the most relevant case-law.

Applying knowledge and understanding: Through constant reference to specific legal cases, students will acquire the ability to apply the theoretical knowledge to concrete cases, resolving legal issues, and to navigate the complexity of Italian tax law.

Making judgments: Students will acquire critical-analytical skills in Italian tax law, thanks to the practical activities provided during the course, and will be able to assess the strengths and weaknesses of the discipline.

Communications Skills: Students will acquire appropriate language and vocabulary and they will be able to communicate their analyses and findings clearly and persuasively, either in writing or orally, regarding the Italian tax law.



	Learning skills: Students will gain mastery of the implementation schemes of Italian tax law and an initial aptitude for professional consideration of issues and materials according to a method of approaching problems theoretically solid and aware of the practical implications.
Pre-requisites	None.
Course content	<ul style="list-style-type: none">• Introduction to Italian Tax Law• Compulsory contribution, levies and the principle of legality• The ability to pay principle• Temporal and spatial limits of tax legislations• Interpretation and tax avoidance• National, European and international sources• Taxable persons• Tax obligation and enforcement• Tax return, tax settlement and formal controls• Tax audit• Tax assessment• Internal review of administrative acts, ruling and alternative dispute resolution• Personal income tax (IRPEF): general principles and schedular income• Business income: notion and general principles• Corporate Income Tax (IRES): general principles• VAT
Reference Books	Teaching materials on Luiss Learn.
Teaching Methods	Frontal lectures Case discussion
Assessment	Working groups (30%) Mid-term written exam (30%) Final oral exam (40%)
