

International and European Tax Law

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Main topics of the lessons

- Principles of taxation
- Ability to pay,
- Subsidiarity and proportionality
- Fight of tax evasion and avoidance so as to improve tax collection and protection of taxpayer
- Fiscal and no-fiscal purposes of taxation
- Domestic and international taxation: rule of law and reserve of law
- Art. 23 of Italian Constitution
- Art. 53 of Italian Constitution: ability to pay and contributive capacity
- Characteristics of italian contributive capacity
- Scheme of italian taxation system
- Domestic Personal Income tax and Corporate income tax
- Residence and permanent establishment
- Custom duties and excises
- Eu armonized taxes: Vat
- EU Directive 2006/112 and Italian Presidential Decree no. 633/72
- International and European tax law sources: hard and soft law
- Tax convention and treaty shopping
- Towards a global minimum corporate tax?
- The OECD model and commentary
- Aggressive tax planning and effective way to prevent international tax fraud
- BEPS project: towards international tax law
- Transfer pricing rules
- Digital economy and taxation
- A case study: the stanleybet case on online gaming taxation
- From MOSS system to OSS system
- EU tax law and the case law of the Court of Justice: the Apple case
- Covid 19 and International taxation: a new era?