



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DIPARTIMENTO</b>	Scienze Politiche e delle Relazioni Internazionali
<b>ANNO ACCADEMICO OFFERTA</b>	2019/2020
<b>ANNO ACCADEMICO EROGAZIONE</b>	2020/2021
<b>CORSO DILAUREA MAGISTRALE</b>	INTERNATIONAL RELATIONS / RELAZIONI INTERNAZIONALI
<b>INSEGNAMENTO</b>	CORPORATE TAX AND CUSTOMS REGIMES
<b>TIPO DI ATTIVITA'</b>	C
<b>AMBITO</b>	20971-Attività formative affini o integrative
<b>CODICE INSEGNAMENTO</b>	20649
<b>SETTORI SCIENTIFICO-DISCIPLINARI</b>	IUS/12
<b>DOCENTE RESPONSABILE</b>	PERRONE ANTONIO      Professore Ordinario      Univ. di PALERMO
<b>ALTRI DOCENTI</b>	
<b>CFU</b>	12
<b>NUMERO DI ORE RISERVATE ALLO STUDIO PERSONALE</b>	240
<b>NUMERO DI ORE RISERVATE ALLA DIDATTICA ASSISTITA</b>	60
<b>PROPEDEUTICITA'</b>	
<b>MUTUAZIONI</b>	
<b>ANNO DI CORSO</b>	2
<b>PERIODO DELLE LEZIONI</b>	1° semestre
<b>MODALITA' DI FREQUENZA</b>	Facoltativa
<b>TIPO DI VALUTAZIONE</b>	Voto in trentesimi
<b>ORARIO DI RICEVIMENTO DEGLI STUDENTI</b>	<b>PERRONE ANTONIO</b> Martedì    12:00    14:00    Collegio San Rocco, secondo piano

**DOCENTE:** Prof. ANTONIO PERRONE

<b>PREREQUISITI</b>	basic knowledges of the concepts of taxation and of customs
<b>RISULTATI DI APPRENDIMENTO ATTESI</b>	<p>Knowledge and understanding skills.</p> <p>At the end of the course students are expected to demonstrate full knowledge about corporate taxation and customs regimes, mainly in business activities. In particular, It will be required the knowledge of the main methods of corporate taxation, both internationally and in Europe (both for stand alone businesses, and multinationals), the OECD model and the ways to avoid double taxation. It will also required the knowledge of the main institutes of customs law, the concept of customs debt and the AEO regime, the basics of customs code, the meaning of goods, their classification and their origin (both preferential and not preferential), and the deep knowledge of customs regimes.</p> <p>Capacity to apply knowledge and understanding.</p> <p>Students should be able to revise the topics covered, so to apply their knowledge to manage corporate taxation and customs regimes.</p> <p>Making judgments</p> <p>Students should be able to integrate the knowledge gained from those for other branches of law and economics.</p> <p>Communication skills</p> <p>Students should be able to clearly expose the concepts learned.</p> <p>Learning skills</p> <p>Students must demonstrate that they have developed such learning skills that allow them to stay informed and updated through the study of laws, doctrinal and jurisprudential.</p>
<b>VALUTAZIONE DELL'APPRENDIMENTO</b>	<p>Oral examination.</p> <p>The student will be minimum proposed three questions on all parties covered by the program, with reference to the recommended texts. Final assessment aims to evaluate whether the student has knowledge and understanding of the topics and has reached interpretative competence and independence of judgment. The student will get a sufficient evaluation if he shows a basic knowledge and understanding of principal topics, at least in general outline and shows a basic knowledge of different studied issues. The student will also own presentation and argumentative skills, as to allow the transmission of its knowledge to the examiner. Below this threshold the student will get an insufficient evaluation. The more the student, with his presentation and argumentative skills, will be able to interact with the examiner, and the more he will shows in-depth knowledge of the studied issues, the more he will get a positive evaluation. the evaluation is carried out of thirty.</p> <p>30-30 L - excellent knowledge of the topics, excellent properties of Language, good analytical skills;</p> <p>26-29 - good mastery of the subjects, full knowledge of the Language;</p> <p>24-25 - basic knowledge of the main topics, discrete properties of Language;</p> <p>21-23 - student does not have full command of the main teaching subjects, but has the knowledge of them, satisfactory properties of Language;</p> <p>18-20 - minimum basic knowledge of the main teaching and technical Language issues;</p> <p>n. s. - student does not have an acceptable knowledge of the content of the topics covered in the teaching.</p>
<b>OBIETTIVI FORMATIVI</b>	Educational objective is to achieve an adequate degree of knowledge of income corporate taxation, customs law and customs regimes, in order to be able to enter the working context of companies operating in international markets
<b>ORGANIZZAZIONE DELLA DIDATTICA</b>	frontal lessons
<b>TESTI CONSIGLIATI</b>	<p>P. Boria, European tax law. Institutions and principles. Giuffrè, 2014.</p> <p>With reference to international corporate taxation and customs laws and customs regime handouts and slides on the topics covered will be made available</p>

## PROGRAMMA

ORE	Lezioni
60	<p>Section 1: corporate taxation</p> <p>Differences between personal income tax and corporate tax (2 hours)</p> <p>OECD model and tools to avoid double taxation (3 hours)</p> <p>Tax credit method and participation exemption method (3 hours)</p> <p>Withholding taxes on corporate income (2 hours)</p> <p>Dividends, interests and royalties (3 hours)</p> <p>Permanent establishment and digital presence (5 hours)</p> <p>Transfer pricing (4 hours)</p> <p>Corporate group taxation (3 hours)</p> <p>Tax competition and BEPS (Base Erosion and Profit Shifting) project (5 hours)</p> <p>Section 2: customs regimes</p> <p>Basics of customs law (2 hours)</p> <p>Customs debt, national customs legislation, European Union and international agreements (5 hours)</p> <p>Customs representation (2 hours)</p> <p>Customs Code. Authorized Economic Operator (AEO). Goods classification, classification systems; Binding Tariff Information (BTI). Value of goods (5 hours)</p> <p>Origin of goods: non preferential origin and Made in; preferential origin (4 hours)</p> <p>Customs declaration. Customs regimes (7 hours)</p> <p>VAT legislation on intra UE and international exchanges. VAT on import (2 hours)</p> <p>Basics on excise duty (3 hours)</p>