

## Corporate Taxation

### Master in L&M 4E 2024/2025

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Class Schedule 9:00-13:00

## Introduction

This course deals with the corporate taxation major issues and themes. It is divided into two large blocks: the first deals with general principles and problems of tax law and corporate taxation and the second is dedicated to sectoral issues, specifically in the context of accountancy, real estate, administrative controls, international cooperation and anti-avoidance rules.

## Goals

The course aims to cover, in an integrated and comprehensive manner, the main problems and tax challenges that companies and their leaders face in front of tax law, providing students with up-to-date training in terms of taxation law, tax jurisprudence and administrative practice in general and its multiple extensions. The course also challenges students to internalize the advantages of adapting the attitude of companies to the multiple legal and tax regulatory requirements. In this context, this course promotes objective answers and solutions, incorporating the practical knowledge necessary for the design of tax compliance programs and effective tax strategies at national and international level.

## Methods

The course follows a tax legal perspective, covering the European Tax Law and European Court decisions given its pioneering character in these matters, considering the common CIT structures in continental Europe, where the same matters have assumed a growing importance, in legislation, case law and literature. The development and densification of subjects are versatile, and the teacher must meet the interests of students to dose each of the points of the syllabus, while respecting the need to address the syllabus in its entirety.

## Course Contents

### FIRST PART – FUNDAMENTAL CONCEPTS

1. Background (History of Tax Reform)
2. Principles of Tax Reform
3. Constitutional Framework
4. CIT Structure
  - 4.1. Gains and Costs (overall concepts)
  - 4.2. Profit Assessment/Tax Base
  - 4.3. Depreciations
  - 4.4. Tax Losses
  - 4.5. Provisions
5. Treatment of Non-Residents
6. Tax Benefits
7. Rates
8. International Tax Policy
9. Prospects of Evolution
10. Accounting – General Principles
11. EU Tax Law
12. Real Estate
13. VAT main issues
14. Anti-Avoidance and GAAR
15. International Cooperation

### SECOND PART – BASIC CORPORATE TAX TRAINING

1. CIT
2. Double Taxation Agreements
3. BEPS and Pillars I and II
4. Anti-Avoidance and GAAR
5. European Tax Law

## Assessment

Students will be evaluated based on:

- a) A written exam – 24 hours take-home exam (50%)
- b) Their participation in class and written assignments (50%)

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