
Testi del Syllabus

Resp. Did. **SILVESTRI PAOLO** **Matricola: 354366**

Docente **SILVESTRI PAOLO, 4 CFU**

Anno offerta: **2021/2022**

Insegnamento: **M396 - E - COMMERCE AND TAX JUSTICE**

Corso di studio: **LM3GS - GIURISPRUDENZA**

Anno regolamento: **2018**

CFU: **4**

Settore: **IUS/20**

Tipo Attività: **D - A scelta dello studente**

Anno corso: **4**

Periodo: **II Semestre**

Testi in italiano

**Criteria per
l'assegnazione
dell'elaborato finale/
Thesis assignment
criteria**

Testi in inglese

Instructional goals

The course aims to develop a theoretical and practical knowledge on a number of issues related to tax justice and e-commerce taxation that are at the frontier of the digital era.

Prerequisites

There are no particular prerequisites, but basic notions of Philosophy of Law, Economics and Tax law might help student's learning process. In any case, such notions will be recalled through the lectures.

Intended learning outcomes

By actively participating in lectures, seminars held by international experts, practical course activities, working groups and individual presentations, as well as by successfully passing the intermediate assessments and the final exam, the student will have acquired the following skills:

Knowledge and understanding:

will have knowledge and understanding of: problems relating to tax justice applied to e-commerce in particular, and the digital economy in general, the supranational regulatory framework and regulatory proposals put forward by institutions such as OECD and EU, trial and sentences, and the ongoing debates on the reforms of the international tax system.

Ability to apply knowledge and understanding:

will be able to interpret and apply, also with respect to concrete cases, the notions acquired during the course. Materials on the digital platform of the course, classroom discussions and workshops will allow students to

verify their skills in real time.

Autonomy of judgment:

will be able to collect materials to analyze legal sources, prevailing or minority opinions, criticisms and proposals made by International Institutions and scholars, and will acquire the ability to independently evaluate these materials by formulating their own critical judgment on the application of them to concrete cases, identifying the appropriate solutions to practical cases through class discussions, individual research and/or presentation.

Communication skills:

will learn to put into practice communication skills - through classroom discussions and individual presentations - related to different contexts and problems, thus acquiring further argumentative skills.

Learning skills:

The acquired knowledge will allow to understand and interpret autonomously the legal, doctrinal and jurisprudential novelties related to e-commerce taxation, developing a solid knowledge of the fundamental aspects of the subject-matter that will allow the students to continue to deepen autonomously also the topics addressed in the course and to undertake the various post-graduate professional training courses.

Course Contents

What do we owe to each other as members of community? Why should we pay taxes? How should we share burdens and benefits of taxation? Which principles of justice are involved in 'fiscal contract', namely in citizens-taxpayers' 'giving' and 'taking', in paying taxes and in redistributive policies?

In the digital era, these classic fiscal justice questions are undergoing a tough 'stress test'. The astonishing rise of digital economy and 'Tech Giants' corporations - such as the 'Silicon Six': Facebook, Google, Amazon, Netflix, Microsoft, Apple - are laying bare the main limitations of traditional and national tax systems. International organizations, such as OECD, G20, WTO and UE, as well as a growing number of studies are facing new challenging issues: should tech corporations, digital businesses, e-commerce or digital economy services, including sharing economy, be taxed in the same way as citizens are? If so, how and where the 'value' to be taxed is created in the dematerialized and global world in which such services are provided? And what exactly is to be taxed: corporate income and/or consumption by customers? Where such taxation is to be levied? Do corporations have duties of fair taxation to the political community(ies) in which they operate, and, if so, which ones? What is the legitimate foundation of new policies proposals for global tax justice?

International Institutions have put forward several proposals for a fair taxation of digital economy - among them: Web Tax, Digital Service Tax, Indian Equalization Levy, Digital Consumption Tax - and some of them have also been implemented at national level, but in a global framework that is anything but coherent and along a regulatory process that is still uncertain and open to the future.

Tax justice and fairness issues related to e-commerce and digital economy will be analyzed with an interdisciplinary approach - between philosophy of law, Tax law, economics and economic philosophy - and developed through class discussions of concrete cases, working groups, analysis of scholarly debates, simulations, lectures by international experts and students' presentations.

Reference Books

Readings as well as materials for class discussions, working groups and students' presentations will be uploaded in the course platform and/or delivered in class.

The analysis of very topical issues, ongoing debates and attempts to reform the international tax system in relation to the digital economy makes it impossible to refer to a specific textbook.

However, some scholarly debates and case studies will be taken from: Werner Haslehner, G. Kofler, K. Pantazatou, A. Rust (Eds.), "Tax and the Digital Economy: Challenges and Proposals for Reform", Wolters Kluwer 2019

Week 1 / On line and on campus lectures content	Online and on campus session: Introduction to the course and its contents. Setting up of Working groups. Principles of Tax Justice
Week 2 / On line and on campus lectures content	Online and on campus session: Principles of Tax Justice and the challenge of the digital economy Basic principles of International Tax Law
Week 3 / On line and on campus lectures content	Online and on campus session: Basic principles of International Tax Law and the challenge of the digital economy, internet and e-commerce
Week 4 / On line and on campus lectures content	Online and on campus session: Analysis of OECD/G20, WTO, EU's proposals for regulatory reforms. Direct and indirect tax issues. Tax policy issue. Base erosion and profit shifting (BEPS) project. EU Commission's "Fair Taxation of the Digital Economy". Reflections on case studies and/or scholarly debates
Week 5 / On line and on campus lectures content	Online and on campus session: Analysis of OECD/G20, WTO, EU's proposals for regulatory reforms. Direct and indirect tax issues. Tax policy issue. Base erosion and profit shifting (BEPS) project. EU Commission's "Fair Taxation of the Digital Economy". Reflections on case studies and/or scholarly debates
Week 6 / On line and on campus lectures content	Online and on campus session: Analysis of OECD/G20, WTO, EU's proposals for regulatory reforms. Direct and indirect tax issues. Tax policy issue. Base erosion and profit shifting (BEPS) project. EU Commission's "Fair Taxation of the Digital Economy". Reflections on case studies and/or scholarly debates
Week 7 / On line and on campus lectures content	Online and on campus session: Analysis of OECD/G20, WTO, EU's proposals for regulatory reforms. Direct and indirect tax issues. Tax policy issue. Base erosion and profit shifting (BEPS) project. EU Commission's "Fair Taxation of the Digital Economy". Reflections on case studies and/or scholarly debates
Week 8 / On line and on campus lectures content	Online and on campus session: Analysis of Case studies, scholarly debates and students' presentations
Week 9 / On line and on campus lectures content	Online and on campus session: Analysis of Case studies, scholarly debates and students' presentations
Week 10 / On line and on campus lectures content	Online and on campus session: Analysis of Case studies, scholarly debates and students' presentations
Week 11 / On line and on campus lectures content	Online and on campus session: Analysis of Case studies, scholarly debates and students' presentations
Week 12 / On line and on campus lectures content	Online and on campus session: Analysis of Case studies, scholarly debates and students' presentations
Teaching Method	Face-to-face lectures Guest speaker/expert's talks Case studies /Incidents Film and documentary visions Working groups Role playing Student's presentation on a case study, article or issue or scholarly debate concerning one of the topics of the course

Assessment Method

Oral examinations

The following evaluation criteria will be taken into account to assign the final grade, expressed in thirtieths:

- 20%: level of participation and interaction in class discussions and working groups

- 30%: Individual/group presentation (depending on the number of participants). It will be held in the last 4 or 5 weeks of the course, where students (individually or in groups) will be asked to deliver a short presentation based on a case study, research article or issue or scholarly debates concerning one of the topics of the course, and previously agreed upon with the Professor.

- 50%: final exams. During the oral exam the student will be required to show that he/she knows and understands notions and principles of "E-commerce and Tax Justice" and that he/she is able to apply them to practical cases. The student is expected to be able to independently analyse sources and relevant theories of and to use the appropriate technical and legal vocabulary, thus proving that he/she has acquired the study method and the learning ability for carrying on, also independently, further study of the matter.

Each of these three components will be evaluated as follows:

- 65%: ability to understand the legal/economic and theoretical/philosophical issues at stake in each topic addressed (in the course or class discussions/working groups) and their practical implication; knowledge and understanding of the notions and principles of the matter and ability to apply them to concrete cases;

- 35%: appropriate use of the technical and legal vocabulary, ability to analyse and evaluate relevant sources and acquisition of the study method.

Note: Forms of monitoring and intermediate verification of the preparation of the course participants are possible, it being understood that the attribution of the final grade will only take place as the outcome of the final exam which will be held at the end of the course, according to the methods and evaluation criteria specified above in detail.

Thesis assignment criteria

Manifestation of interest