



## CONFERENCE

### TAX PENALTIES REFORM IN ITALY Striving for efficiency and domestic coherence in the light of EU law principles School of Tax Police Lido di Ostia, Via delle Fiamme Gialle, 14 February 23, 2015

The conference will focus on the analysis of the new system of tax penalties outlined in Art. 8 of the Italian delegation law No. 23, dated March 11, 2014, which gives the Government mandate to review the present rules regarding tax penalties.

The speakers will analyze principles established by law No. 23/2014 in order to ascertain that the arising legislative decrees will respect the principles of predetermination, proportionality and correlation of the penalties to the actual importance of the behaviors, as well as the possibility of reducing penalties by applying administrative rather than criminal penalties, and taking into account the appropriate limits for less severe cases, and situations in which tax debt is settled through an agreement.

The topic will be examined by analyzing the nature, structure and function of the penalty in the broader perspective of criminal law and administrative law – for these are the areas in which it has been studied longer – in order to identify the coherence of the tax penalty system with the legal system as a whole.

This broader analysis of the tax penalty system will consider the changes occurred in contemporary society, grown from a strictly egalitarian conception of the community to the idea of a differentiation of individuals, which stimulates social solidarity. During the meeting, it will be investigated whether the legal system as a whole has departed from its original repressive nature to fit the vision of a "cooperative" right, aimed at ensuring the differentiation of individuals while maintaining social cohesion through solidarity. Relations between State and offender, Public Administration and author of the violation, Tax Authority and taxpayer will be analyzed in order to search for possible consequences of this new perspective.

A special attention will be paid to the international framework, which will be examined by comparing national rules with the punitive systems in force in the other Member States and by verifying their compatibility with the fundamental principles of European law. In this scenario it will be considered whether the principle of *ne bis in idem*, recently stated by the European Court of Human Rights can also apply to tax penalties, and under which conditions.

The conference will deal with the same subject of the EATLP (*European Association of Tax Law Professors*) Annual Meeting 2015 about "*Surcharges and Penalties in Tax Law*" which will be held at the University of Milan, on 28 to 30 May 2015.

Simultaneous translation Italian/English

Registration: [scuolapt@gdf.it](mailto:scuolapt@gdf.it)

Information: [editorialstaff@rdti.it](mailto:editorialstaff@rdti.it)

## PROGRAMME

<p><b>9.00 – 9.30 Words of welcome</b></p> <ul style="list-style-type: none"> <li>- <b>Carlo Ricozzi</b> (Commander of Tax Police School)</li> <li>- <b>Saverio Capolupo</b> (General Commander of Tax Police Corps)</li> <li>- <b>Peter Essers</b> (Chairman EATLP Academic Committee)</li> <li>- <b>Alessandro Giovannini</b> (Chairman AIPDT)</li> <li>- <b>Pietro Selicato</b> (Master in International Tax Planning – International Tax Law Review)</li> </ul> <p><b>9.30 – 11.00 Penalties and the legal system (Chair: Franco Gallo)</b></p> <ul style="list-style-type: none"> <li>- <i>The penalty in criminal law</i> <b>Roberto Zannotti</b> (LUMSSA – Roma)</li> <li>- <i>The penalty in administrative law</i> <b>Pasquale Cerbo</b> (Università Cattolica del Sacro Cuore – Piacenza)</li> <li>- <i>Tax penalties in Italy (evolution and perspectives)</i> <b>Daria Coppa</b> (Università di Palermo)</li> </ul> <p><b>11.00 – 11.30 Coffee break</b></p> <p><b>11.30 – 13.30 Tax penalties in the European environment (Chair: Jacques Malherbe)</b></p> <ul style="list-style-type: none"> <li>- <i>Surcharges and penalties in tax law (an European overview)</i> <b>Roman Seer</b> (Bochum University)</li> <li>- <i>Tax penalties in cooperative compliance regimes</i> <b>Josè Andrés Rozas Valdes</b> (Universidad de Barcelona)</li> <li>- <i>Tax penalties and proportionality principle</i> <b>Fabrizio Amatucci</b> (Seconda Università di Napoli)</li> <li>- <i>Improper penalties: the Italian experience and the European law</i> <b>Lorenzo del Federico</b> (Università G. D'Annunzio Chieti – Pescara)</li> <li>- <i>Tax penalties in the ECHR case-law</i> <b>Giuseppe Marino</b> (Università di Milano – EATLP AC Member)</li> </ul> <p><b>13.30 – 14.30 Light lunch</b></p>	<p><b>14.30 – 16.30 Tax penalties in the Italian legal system: criticalities and open issues (Chair: Claudio Sacchetto)</b></p> <ul style="list-style-type: none"> <li>- <i>Tax avoidance, abuse of law and penalties</i> <b>Alessandro Giovannini</b> (Università di Siena)</li> <li>- <i>Evasion by means of "evaluations", "formal" violations and "importance of the violation"</i> <b>Giuseppe Zizzo</b> (Libera Università Carlo Cattaneo – Castellanza)</li> <li>- <i>Tax agreements and criminal proceeding</i> <b>Giuseppe Melis</b> (LUISS – Guido Carli – Roma)</li> <li>- <i>Tax penalties and bankruptcy</i> <b>Franco Paparella</b> (Università del Salento – Lecce)</li> <li>- <i>Seizure on equivalent amounts</i> <b>Pietro Selicato</b> (Sapienza Università di Roma – EATLP AC Member)</li> <li>- <i>Contrast to frauds, criminal investigations and tax assessment</i> <b>Stefano Screpanti</b> (Headquarters Tax Police Corps – Chief Operations Department)</li> </ul> <p><b>16.30 Conclusions</b></p> <ul style="list-style-type: none"> <li>- <b>Giovanni Puoti</b> (Università Telematica Niccolò Cusano, Roma)</li> <li>- <b>Carlo Ricozzi</b> (Commander of Tax Police School)</li> </ul>
--	--