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User Guide: Tax Law: General Part

By Pietro Boria, Published by Giappichelli

1. INTRODUCTION TO THE MANUAL

This volume serves as a university manual on tax law, specifically dedicated to the 'general part' of the subject. In line with academic tradition, the general part focuses on the foundational elements of the tax system as they relate to the overall fiscal function.

The manual is designed as an institutional text, aiming to describe the fundamental components of tax law. It reconstructs principles, legal institutions, and relevant norms for each topic by correlating them with the fiscal function, examining the regulatory framework, and analyzing key critical issues derived from doctrinal and jurisprudential theories.

The primary objective is to provide a comprehensive overview of the fiscal function, which is recognized as one of the essential instruments of organized communities and an indispensable attribute of sovereignty.

2. BOOK STRUCTURE AND CONTENT OVERVIEW

The manual is organized into three principal sections, each further subdivided into numerous chapters. These chapters delve into various topics, specifically chosen for their relevance to distinct aspects of the fiscal function.

2.1. Principles of Tax Law

This section explores the fundamental principles that underpin the entire tax legal system. It covers the constitutional and general legal foundations governing taxation, ensuring a solid understanding of the theoretical framework.

2.2. Tax Norms

This part focuses on the specific legal norms and regulations that constitute tax law. It examines the structure, interpretation, and application of these norms, providing insight into the legislative aspects of taxation.

2.3. Implementation of Taxation

The final section addresses the practical aspects of tax implementation. It covers procedures, administrative processes, and the mechanisms through which tax obligations are fulfilled and enforced within the legal system.

3. HOW TO USE THIS MANUAL EFFECTIVELY

To maximize your learning experience with this manual, consider the following recommendations:

- **Systematic Reading:** Begin with the 'Principles of Tax Law' section to establish a strong theoretical foundation before moving to 'Tax Norms' and 'Implementation of Taxation'.
- **Chapter-Specific Focus:** Each chapter is dedicated to specific segments of the fiscal function. Focus on understanding the core concepts and their correlation with the broader fiscal context.
- **Cross-Referencing:** The manual frequently reconstructs principles and norms. Utilize the internal structure to cross-reference related topics and gain a holistic understanding.
- **Critical Analysis:** Pay attention to the analysis of critical issues emerging from doctrinal and jurisprudential theories, as this provides a deeper insight into the complexities of tax law.

4. AUTHOR INFORMATION

Pietro Boria is a Full Professor of Tax Law at Sapienza University – University of Rome. He serves as the Director of the Master in Tax Law at Sapienza – University of Rome and is the Editor of the Tax Law Review. He is also a cassation lawyer and a member of the Authority regulating the right to strike in essential public services. Professor Boria is the author of 14 monographs and over 75 essays on tax law and European tax law.

5. SPECIFICATIONS

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6. CARE AND HANDLING

To ensure the longevity and readability of your manual, please follow these care instructions:

- **Storage:** Store the book in a cool, dry place away from direct sunlight and excessive humidity to prevent page yellowing or warping.
- **Handling:** Handle the book with clean hands. Avoid folding pages or placing heavy objects on top of it to preserve its binding and cover.
- **Protection:** Consider using a bookmark instead of folding pages. If transporting, place it in a protective bag to prevent damage.

7. PRODUCT IMAGES



Figure 1: Front Cover

This image displays the front cover of the book 'Tax Law' by Pietro Boria. The cover features the author's name, the title 'DIRITTO TRIBUTARIO', and the publisher's information 'G. GIAPPICHELLI EDITORE – TORINO' on a blue background. A small emblem is also visible in the center.

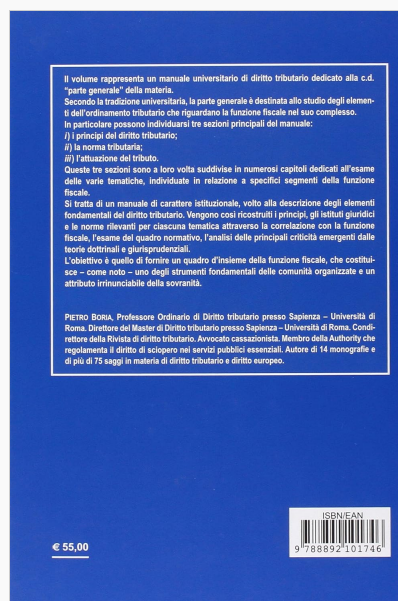


Figure 2: Back Cover

This image shows the back cover of the 'Tax Law' manual. It includes a detailed summary of the book's content in Italian, outlining its focus on the general part of tax law, its three main sections (principles, norms, implementation), and its institutional character. The ISBN/EAN barcode (9788892101746) and the price (€55,00) are also visible at the bottom.

