

PROVA SCRITTA DELL'8 APRILE 2019

Tracce Prima prova scritta:

TRACCIA N. 1 (non estratta):

“IL FONDAMENTO DEL PRINCIPIO DELLA PROGRESSIVITA' E LA SUA ATTUAZIONE
NELL'ORDINAMENTO GIURIDICO ITALIANO”

TRACCIA N. 2 (non estratta):

“L'EVASIONE E L'ELUSIONE FISCALE”

TRACCIA N. 3 (ESTRATTA):

“IL FEDERALISMO FISCALE E IL SISTEMA DEI TRIBUTI REGIONALI E LOCALI”

PROVA SCRITTA DEL 9 APRILE 2019

Tracce Seconda prova scritta:

TRACCIA N. 1 (ESTRATTA):

Una persona fisica, con coniuge a carico, nel periodo di imposta 2 ha un reddito da lavoro autonomo di 50.000 euro, ha sostenuto spese deducibili per 2.000 euro e spese mediche detraibili per 4.000 euro.

La medesima persona ha pagato, nel periodo di imposta 1, un acconto complessivo pari a 500 euro per l'imposta relativa al periodo 2.

Illustri il candidato le modalità di determinazione dell'IRPEF da versare all'erario, con particolare riguardo al caso di specie"

TRACCIA N. 2 (non estratta):

"Esponenti di vertice dell'amministrazione finanziaria devono partecipare a un convegno in materia di imposizione sul reddito delle persone fisiche.

Il candidato rediga un promemoria in cui sono evidenziati vantaggi e svantaggi connessi, rispettivamente, all'applicazione di un'imposta proporzionale e di un'imposta progressiva sul reddito"

TRACCIA N. 3 (non estratta):

"La Società Delta è residente, ai fini delle imposte sui redditi, nello Stato A e svolge la propria attività anche nello Stato B, mediante una stabile organizzazione.

Gli utili prodotti dalla Società Delta sono soggetti all'imposta sui redditi nello Stato A (secondo il principio di residenza) e nello Stato B (secondo il principio della fonte).

In entrambi gli Stati si applica un'aliquota d'imposta, pari al 30 %, sull'utile prodotto dalla Società Delta.

Gli utili prodotti, in ogni Stato, sono pari a 100.

Illustri il candidato le conseguenze in termini di imposizione complessiva sull'utile, rispettivamente, in assenza e in presenza di metodi per evitare la doppia imposizione (metodo del credito e dell'esenzione)"

Tracce volte a verificare la conoscenza della lingua inglese:

TRACCIA A (non estratta):

“Dirty money finds fewer dark holes to hide in”

TRACCIA B (ESTRATTA):

“Brexit and the markets: a seismic shock”

TRACCIA C (non estratta):

“Fighting fraud with non-cash means of payment: Council agrees its position”

NON ESTRATTA

Dirty money finds fewer dark holes to hide in
Requiring transparency in UK overseas territories is a welcome step.

Not everyone was happy when, on Tuesday, the House of Commons voted to require companies registered in UK overseas territories to publicly disclose their beneficial owners. Critics argued that some beneficial owners have legitimate reasons for guarding their privacy, such as protecting themselves from corrupt officials or criminals.

Representatives of territories such as the British Virgin Islands said that the policy would weaken their status as offshore financial centres. Others argued that the move would only drive money launderers into even shadier corners of the global financial system.

None of these arguments resists serious scrutiny. The information that will become public is already available to governments. It is credible that criminals would use company disclosures to target victims – but is finding rich people really so hard? In any case, the right of privacy for the wealthy must be weighed against the rights of the victims of criminals who move their gains into opaque shell companies.

It is true that there are other places to hide wealth besides overseas territories in the Caribbean or Pacific. Not all of them are small islands or emerging-world outposts. The US, which has strong disclosure and enforcement regulations, has very weak disclosure requirements for beneficial ownership of companies.

But the fight against dirty money will not be won in a single go. Patiently and systematically plugging the leaks, big and small, is the only option.

Transparency, crucial as it is, is not sufficient. The efforts of journalists and campaigners need to be backed up by government enforcement. This could be funded in part by increasing the Companies House filing fee, which is currently a modest £13 per annum. The UK, if it wants to shed light in its overseas territories, will have to support enforcement there, too.

There is always much to be done. This cannot justify inaction. Note the significant progress that has been made in the related fight against tax evasion – another area where cynics argue that clever crooks will always outwit tax authorities. Here, the US led the way, with the 2010 Foreign Account Tax Compliance Act, which forced banks to disclose clients' data or pay a heavy tax penalty. This inspired a wider, more accurate international effort to cut down on tax evasion, via the OECD's Common Reporting Standard, through which more than 80 countries share information about financial accounts and institutions. The CRS regime is weaker, in some respects than the FATCA rules in the US.

But the goal is not perfection. It is progress.

1) According to the passage rich people:

- A. may feel legitimated to think to their own business as much as possible
- B. could risk their privacy because of the official request
- C. tend to move their own gains to shell companies

2) The financial system :

- A. is thought to disclose money launderers and illegal actions
- B. will be helped supporting enforcement with major funding
- C. has unpredictable aspects to be considered to justify inaction

3) People think that:

- A. sharing information is inconsistent to efficiently tackle tax-evasion
- B. the CRS is more relevant than the FATCA in the US
- C. the system is under attack perpetrated by unscrupulous criminals

4) The candidate has to comment on the main issue of the article using no more than 70 words

Roberto P. M. / Valle *Roberto P. M. / Valle*



Brexit and the markets: a seismic shock

Investors are waking to a deeply unpleasant surprise. Despite the closeness of the opinion polls, most people seemed to think that the "status quo bias" would cause Britons to vote for Remain, especially as it was perceived to be in their economic self-interest. A remain vote was virtually priced in.

As soon as the results started to come in, the pound started to plunge. From around \$1.50 before the polls closed, the pound dropped to \$1.45, then \$1.40, and then to \$1.34, its lowest level since 1985. It was the worst day for sterling since the currency floated in the early 1970s. The shock was also reflected in equity markets, both within and outside Britain.

When London opened, there were big falls in housebuilding, retailing and banking shares (Barclays, Lloyds and RBS shares dropped 25-30%). The FTSE 100 dropped 500 points or 8% within minutes of the opening; Frankfurt's DAX index fell 8.6%. S&P futures indicate a 5% decline when the markets open. In a classic "risk-off" move, the US Treasury 10-year bond yield fell a quarter of a point in overnight trading. When UK markets opened, the 10-year gilt yield fell by around a third of a point to 1.05%.

Notoriously, investors never like uncertainty; now uncertainties abound. Uncertainty has real economic effects; businesses and investors are likely to postpone investment plans until the outcome is clear.

UBS says that: *'For the UK the immediate consequence is a significant rise in economic uncertainty, especially as the future of trading relationships between the UK & the EU is expected to remain unclear for some time. As a result, we expect a further deceleration in growth, to around zero for a number of quarters'*

The pound's fall reflects the idea that UK assets need to be cheaper to attract international investment. The UK current account deficit of 7% needs financing.

A fall in the pound helps exporters. But businesses may decide to take the benefit of higher profits (their overseas sales will be worth more in sterling terms) rather than by cutting prices and increasing their market share. A fall in the pound in 2008-09 did not eliminate the deficit. In the short term, the deficit may go up; the cost of imports will rise.

The Bank of England will have to consider what to do about all this. Traditionally, central banks are expected to intervene to support their currencies. But the options look bad. The Bank doesn't have lots of foreign-exchange reserves with which to buy the pound. And an interest-rate rise would damage the economy. So the Bank could decide to cut interest rates to cushion the economic impact. And it will have to look beyond the impact on inflation, which could go above the 2% target.

For Europe, the shock will also be profound. Britain will be the only major country (apologies to Greenland) to leave the EU. The solidarity of the EU has been diminished; already there have been calls for exit referendums in Denmark and the Netherlands. Disruption to British trade will also have some economic impact. The euro, while rising against the pound, has fallen against the dollar and yen.

Indeed, Japan is the place where a Brexit vote might lead to an imminent reaction. The yen touched Y100/\$ overnight, a strengthening that will not be welcome in Tokyo, where the economy is weak and deflationary pressures remain. The Bank of Japan may be contemplating a response.

1) Just after the poll the English currency:

- A. was deeply affected because of volatile markets
- B. reduced its value for a long period
- C. suffered quite a rapid exchange

Valerio Bonvicini

2) In the article, as a consequence of the Brexit referendum:

- A. the relations UK& the EU came to a compromise
- B. prices were cut because of the overseas sales
- C. some businesses were likely to have higher profits

3) The Brexit was influencing:

- A. not only markets but also national policies to a large extent
- B. calls for exit referendum in some other EU member States
- C. National Banks not to support the foreign-exchange reserves.



4) The candidate has to comment on the main issue of the article using no more than 70 words

Robo Pyp *Stella* *Hezo* *Sciff*

Fighting fraud with non-cash means of payment: Council agrees its position

The EU is tightening the rules on online payment fraud.

Background

In 2013, it is estimated that €1.44 billion were gained by criminals through non-cash payment fraud. Around 36 billion phishing messages are sent every year to European citizens.

The directive was proposed by the Commission in September 2017 as part of the EU's response to the challenge of cybersecurity.

On 9 March 2018, the EU Council adopted its position on the directive on combating fraud and counterfeiting of non-cash means of payment. The Council is now ready to start negotiations with the Parliament as soon as the latter agrees on its position.

The directive aims at updating the current rules to ensure a clear, robust and technology-neutral legal framework is in place. It also eliminates operational obstacles that hamper investigation and prosecution as well as foresees actions to enhance public awareness of fraudulent techniques such as phishing or skimming.

Fraud with credit cards or online shopping is rapidly increasing. Not only it is used to finance criminal groups but it undermines the development of the digital single market as citizens become more reluctant to shop online. We need to put a stop to this and send a clear message to fraudsters that they will no longer be able to exploit loopholes between Member states. We will now have common rules which will be robust and will ensure that fraudulent behaviours are punished.

Main elements of the directive.

The directive aims to be technology-neutral to encompass not only traditional non-cash payments such as bank cards or cheques but also new ways of making payments which have appeared over recent years: electronic wallets, mobile payments, virtual currencies, etc.

The directive includes provisions on:

- Expanding the scope of the offences to include, for example, transactions through virtual currencies;
- Harmonising the definitions of some online crime offences, such as hacking a victim's computer or phishing
- Introducing a minimum level for the highest penalties for natural persons
- Clarifying the scope of jurisdiction to ensure cross border frauds are better dealt with;
- Improving EU-wide criminal justice cooperation;
- Improving prevention and awareness-raising to reduce the risk of becoming a victim of fraud.

The directive provides for minimum rules so member states are free to go beyond and implement more stringent rules, including a broader definition of offences or higher penalties.

1) The directive:

- A. suggests the update only for the two fraudulent techniques
- B. agrees on including the Parliament position
- C. guarantees the neutral version of the framework to be put in place

2) Fraud is an action:

- A. that makes online shopping less attractive nowadays
- B. perpetrated on-line because of the easiness of its scheme
- C. that has to be tackled individually by member states

3) According to the passage every member state:

- A. is recommended to follow major principles of the directive
- B. is supposed to accept the suggestions the directive gives
- C. is required to apply the directive, possibly adding extra contents

4) The candidate has to comment on the main issue of the article using no more than 70 words



Redo P... *Stella* *Ben Seft*