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**INTERNATIONAL TAX LAW
IN THE ITALIAN
LEGAL SYSTEM**

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The first English-language edition of *International Tax Law in the Italian Legal System*, is intended for students of university courses taught in English and for professionals, companies, teachers, and operators in general who, both in Italy and abroad, for various reasons (work, business, study, research) need an easy-to-use English-language tool to understand the Italian tax regulations governing international relations and phenomena. The volume provides a treatment of the topics in international tax and examines international taxation through the prism of Italian domestic law.

The book is divided into two parts. The first provides a systematic overview of the sources of international tax law and their interpretation, including a specific review of the main aspects of European tax law. The second part analyses the domestic rules concerning the taxation of the income of residents and non-residents, domestic rules to combat international tax avoidance and evasion, the territory of VAT and the taxation of international trade for the purposes of this tax, and finally the main institutions of customs law.

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