

**Personal Income Tax in the European Union**  
**Summer School Program 2023**

This year's summer school is arranged in 2 weeks. The first week (July 1<sup>th</sup>-5<sup>th</sup>) deals with economic aspects of personal income tax and will be delivered by Iranian instructors and the official language is Persian. The second week (July 8<sup>th</sup> -12<sup>th</sup>) is an international one. The official language is English and the mode of the event is virtual only and students from across the world are invited to register. Instructors are tax experts from Iran, Italy, Croatia, France, Spain and Poland.

**Week 2 (Day 1): Saturday**

July 8th, 2023  
Time Schedule

<i>Hour</i>	<i>Topic</i>	<i>Professor</i>
14:00-14:15 (Teheran Time) 12:30-12:45 (CET)	<b>Opening Speech</b>	Ali Nassiri Aghdam
14:15-15:00 (Teheran Time) 12:45-13:30 (CET)	<b>The interaction between PIT and VAT</b>	Marco Greggi
15:00-16:00 (Teheran Time) 13:30-14:30 (CET)	<b>Continued: VAT reporting (and the e-invoice)</b>	Marco Greggi
16:00-16:30 (Teheran Time) 14:30-15:00 (CET)	<b>Break</b>	
16:30-17:30 (Teheran Time) 15:00-16:00 (CET)	<b>Tax inspections and Data management</b>	Marco Greggi
17:30-18:30 (Teheran Time) 16:00-17:00 (CET)	<b>Audit and control</b>	Marco Greggi

**Week 2 (Day 2): Sunday**

July 9th, 2023  
Time Schedule

<i>Hour</i>	<i>Topic</i>	<i>Professor</i>
14:-15:00 (Teheran Time) 12:30-13:30 (CET)	<b>Personal Income Tax and corporate income tax in Italy (1)</b>	Anna Miotto
15:00-16:00 (Teheran Time) 13:30-14:30 (CET)	<b>Personal Income Tax and corporate income tax in Italy (2)</b>	Anna Miotto
16:00-16:30 (Teheran Time) 14:30-15:00 (CET)	<b>Break</b>	
16:30-17:30 (Teheran Time) 15:00-16:00 (CET)	<b>Making sense of a distinction: business and other kind of income (1)</b>	Anna Miotto
17:30-18:30 (Teheran Time) 16:00-17:00 (CET)	<b>Making sense of a distinction: business and other kind of income (2)</b>	Anna Miotto

**Week 1 (Day 3): Monday**

July 10th, 2022  
Time Schedule

<i>Hour</i>	<i>Topic</i>	<i>Professor</i>
14:00-15:00 (Teheran Time) 12:30-13:30 (CET)	<b>Personal Income Tax in Croatia (1)</b>	Nataša Žunić Kovačević
15:00-16:00 (Teheran Time) 13:30-14:30 (CET)	<b>Personal Income Tax in Croatia (2)</b>	Nataša Žunić Kovačević
16:00-16:30 (Teheran Time) 14:30-15:00 (CET)	<b>Break</b>	
16:30-17:30 (Teheran Time) 15:00-16:00 (CET)	<b>Arbitration Procedures and Personal Income Tax</b>	Nataša Žunić Kovačević
17:30-18:30 (Teheran Time) 16:00-17:00 (CET)	<b>Taxation of Digital Economy</b>	Nataša Žunić Kovačević

**Week 1 (Day 4): Tuesday**

July 11th, 2023  
Time Schedule

<i>Hour</i>	<i>Topic</i>	<i>Professor</i>
14:00-15:00 (Teheran Time) 12:30-13:30 (CET)	<b>International aspects of Personal Income Tax (1)</b>	Georges Cavalier
15:00-16:00 (Teheran Time) 13:30-14:30 (CET)	<b>International aspects of Personal Income Tax (2)</b>	Georges Cavalier
16:00-16:30 (Teheran Time) 14:30-15:00 (CET)	<b>Break</b>	
16:30-17:30 (Teheran Time) 15:00-16:00 (CET)	<b>International aspects of Personal Income Tax (3)</b>	Georges Cavalier
17:30-18:30 (Teheran Time) 16:00-17:00 (CET)	<b>International aspects of Personal Income Tax (4)</b>	Georges Cavalier

**Week 2 (Day 5): Wednesday**

July 12th, 2023  
Time Schedule

<i>Hour</i>	<i>Topic</i>	<i>Professor</i>
14:00-15:00 (Teheran Time) 12:30-13:30 (CET)	<b>Personal Income Tax in Spain</b>	Montserrat Hermosin Alvarez
15:00-16:00 (Teheran Time) 13:30-14:30 (CET)	<b>Introduction to Polish Income Tax</b>	Jakub Chowaniec
16:00-16:30 (Teheran Time) 14:30-15:00 (CET)	<b>Break</b>	
16:30-17:30 (Teheran Time) 15:00-16:00 (CET)	<b>Personal Income Tax Across EU Countries</b>	Jakub Chowaniec
17:30-18:30 (Teheran Time) 16:00-17:00 (CET)	<b>Economic Aspects of Personal Income Tax in EU Countries</b>	Jakub Chowaniec