



Dottorato di ricerca in
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XXIV ciclo
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**LA SOVRIMPOSIZIONE NELL'IMPOSTA
SUL REDDITO DELLE SOCIETÀ:
“ROBIN HOOD TAX” E “PORNO TAX”**

(SINTESI)
English version

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Anno accademico: 2011 – 2012

SUMMARY

A. General theoretic context.

What is technically known as “sur-taxation” is due to Economics elaboration: it is an implementation form of “participation regime” to the national taxation by local authorities.

In the system of taxation, a specific fiscal base, defined “mother-tax”, can be used, totally or partially, in order to apply it, changed or unchanged, as a fiscal base of another tax, called “daughter-tax” (this is the “superimposition” legal phenomenon).

Particularly, the case of full superimposition (i.e. without changes) produces the taxation forms known as “surtax” and “additional tax”: as a general rule, the surtax basically distinguishes from the additional tax because of the formal autonomy owned by the first.

B. Field of research.

Recently, the italian legislator provided for new forms of superimposition in range of corporate tax (i.e. “Ires”):

- 1) «additional tax» to Ires charged to pornographic industry (so-called “porno tax”);*
- 2) «additional tax » to Ires charged to companies operating in oil and energetic industries (so-called “Robin Hood tax”);*
- 3) «additional tax» to Ires charged to high capitalization companies operating in oil and energetic industries (so-called “Libia tax” or “Eni tax”);*
- 4) «additional rate» to Ires charged to so-called “non-operating companies”.*

The present research studies the first two categories of additional tax, that is the “porno tax” and the “Robin Hood tax”.

These additional taxes rouse great academic interest; in particular:

- a) *porno tax, by virtue of special connection with the following topics: relationship between ethics and taxation, taxation use for extra-fiscal purpose;*
- b) *Robin Hood tax, by virtue of special connection with the following topics: respect of constitutional principles, taxation use only for public financial requirements.*

C. Aims of research.

The present research proposes to:

- 1) *classify the different forms of superimposition;*
- 2) *study the regulations of porno tax and Robin Hood tax;*
- 3) *assess the vocation of these additional taxes to reasonably and properly introduce in the system of taxation.*

D. Outcomes of research.

The present research reached the following achievements:

- 1) *general classification of the different forms of superimposition on the basis of common peculiarities;*
- 2) *negative assessment about modern forms of surtaxation: they do not have rational and systematic nature in the system of taxation; rather, they are solely justified by deficit in the State Budget.*