UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Tax Law

Academic Year 2023/2024

1. Organic Unit

Faculty of Law

2. Course

LAW

3. Cycle

1st

4. Course Unit

Tax Law (02329)

5. Scientific Area

6. Curricular Year

3rd

7. Type of Curricular Unit / Semester

2nd Semester

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8. Class type and workload (work time)

Theoretical classes:	30,00
Practical classes:	15,00
Theoretical-Practical Classes	
Tutorial Guidance:	20,00

9. ECTS Credits

6,00

10. Scientific Area Coordinator

11. Regent

Prof. Doutor VASCO ANTÓNIO BRANCO GUIMARÃES

12. Assistants

Prof. Doutora ANA SOFIA DE ASSIS PACHECO DA SILVA, Dr. NELSON DA COSTA ALMEIDA CARDOSO DE OLIVEIRA

13. Teaching Language

Portuguese

14. General Objectives

1. Study and understand Fiscal Law in its components: Constitutional, Principles, Tax relationship, Rights and obligations, portuguese fiscal system.

15. Specific Objectives

To understand and manage the fundamental concepts of the portuguese Fiscal Law and its concretization and application.

16. Skills to be acquired

Acquire the knowleadge to identify, locate and interpret the concepts and the portuguese tax legislation.

17. Teaching Methodology

1. Dedutive method in teaching the Principles and fundamental rules of the portuguese fiscal system.
2. Consolidation of the concepts by applying them to cases that allow, by indutive method the use of the concepts and rules learned.

18. Course Unit Program

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1. Definition of Fiscal Law.
2, The Fiscal Constitution - articles 103.º and 104.º of CRP.
3. The fundamental Principles of Fiscal Law: a. Consent; b. Legality; c. Iguality; d. Proportionality; e. Good Faith; f. Non discrimination; Others.
4. The tax juridical relationship: Persons, objet, fact and warranty - the normativ expression of the principles and rules of application.
5. The portuguese tax system: IRS,IRC,IVA; IMI; Others.

19. Assessment Methods

Two written exams according to the school calendar.

20. Didactic Resources

Lectures, use and consultation of legal texts and school text books.

21. Sustainability Objectives

The study of Fiscal Law aims at contributing for the sustainability on the following domains:
1. Ensure the equality of acess to the technical, professional and cultural quality education.
2. Increase substantialy the number of youngsters and adults with relevant certified skills including technical and professional competences for jobs, lectures and entrepeneurs management.
3.Ensure equal oportunities in university studies including persons with vulnerabilities.
4. To promote the dematería

22. Keywords

Fiscal Law
Fiscal Constitution
Fiscal General Principles
Fiscal juridical relationship
Law

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23. Main Bibliography

Author(s):	Autor(es): Rita Calçada Pires		
Title:	Manual de Direito Fiscal		
Edition:		Year:	
Local:			
Publisher:	Almedina		

Author(s):	Vasco Branco Guimarães		
Title:	Princípios Gerais da Fiscalidade in Lições de Fiscalidade I		
Edition:	7a	Year:	2020
Local:	Coimbra 2021		
Publisher:	Almedina Coimbra		

Author(s):	João Ricardo Catarino e vasco Branco Guimarães		
Title:	Lições de Fiscalidade I,		
Edition:	7a Ed. reimpress	Year:	2022
Local:	Coimbra		
Publisher:	Almedina		

24. Complementary Bibliography

Author(s):			
Title:			
Edition:		Year:	
Local:			
Publisher:			

Author(s):			
Title:			
Edition:		Year:	
Local:			
Publisher:			

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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'DIREITO FISCAL': Academic Year 2023/2024
Autor / Author	Prof. Doutor VASCO ANTÓNIO BRANCO GUIMARÃES
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
Data Hora / Date Time	
Formato de dados / Data Format	Texto / Text, PDF
Estatuto de utilização / Usage	Acesso público / Public Access
Relação / Relation	Version 1,0

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