UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Taxation

Academic Year 2023/2024

## 1. Organic Unit

Faculty of Business and Economic Sciences

## 2. Course

Business Management

## 3. Cycle

1st

## 4. Course Unit

Taxation (24117)

## 5. Scientific Area

## 6. Curricular Year

2nd

## 7. Type of Curricular Unit / Semester

2nd Semester



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## 8. Class type and workload (work time)

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

## 9. ECTS Credits

6,00

## 10. Scientific Area Coordinator

## 11. Regent

Dr. NELSON DA COSTA ALMEIDA CARDOSO DE OLIVEIRA

## 12. Assistants

## 13. Teaching Language

Portuguese

## 14. General Objectives

The course aims to contribute to the proper fulfillment, of the functions of the company manager, in Portuguese society, through the provision of concepts, principles and fundamental rules of taxation, the solution of current problems in the same area, as well as instruments for possible future solutions. Everything is done with a scientific spirit, seeking to encourage the development of the student's mental framework and their ability to understand the tax phenomenon

## 15. Specific Objectives

Know the fundamental aspects of Taxation.
Acquire knowledge about the general theory of taxes.
Acquire knowledge about the Portuguese Tax System, particularly regarding income and expense taxation. In connection, acquire knowledge about international and community taxation.

## 16. Skills to be acquired

Have knowledge of taxation and the capacity for research and critical understanding, typical of a student in the respective area, presupposing, in particular, the ability to, autonomously, - locate, select and collect information in relevant texts, as well as interpret and order information ;
- relate the text to your knowledge and experience, reflecting on its content;
- creatively detect, identify, formulate, treat and resolve problems.



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## 17. Teaching Methodology

Promotion of reflective and non-formal teaching, developed around the student, stimulating a critical spirit and interaction between teacher and student. Socratic method, facilitating and based on experience and not exclusive to the didactic method. Valuing continuous assessment, namely, active participation in classes, as well as the preparation of the material for that same participation. Importance of the oral element in addition to the traditional written element.

## 18. Course Unit Program



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GENERAL PART
CHAPTER 1. TAX AS A TYPE OF TAX
1.1. Instruments of the State's financial activity. Concept and type of taxes. The role of taxes in society and public activity.
1.2. Special tax
1.2.1. Notion
1.2.2. Objectives: taxation vs extra-fiscality
1.2.3.Fundamental moments or phases
1.2.4.Tax taxonomy
1.2.5. Quantitative aspects of tax: fiscal pressures (tax level), tax burden and fiscal effort
CHAPTER 2. TAX LAW
2.1. Fundamental aspects
2.2. Internal, international and community sources. Constitutional principles
2.3. Interpretation, integration and application of tax law
2.4. Tax fraud, evasion and planning
2.5. Fiscal science and fiscal policy
CHAPTER 3. TAX SITUATIONS
3.1. Tax obligation and auxiliary duties
3.2. Subjects of tax obligation
3.3. Tax dynamics
3.4. Modifications, termination and non-compliance with tax obligations. Guarantee of tax obligation
3.5. The powers of the Tax Administration
3.6. Taxpayers' rights and guarantees
SPECIAL PART
CHAPTER 4. GENERAL ASPECTS RELATING TO THE PORTUGUESE TAX SYSTEM
4.1. Understanding of the tax system and general aspects
4.2. Composition and structure of the Portuguese tax system
CHAPTER 5. CORPORATE INCOME TAX (IRC)
5.1. Characteristics and principles
5.2.Objective and subjective assumptions
5.3. Exemptions
5.4. Fees
5.5. Tax determination
5.6. Compliance and other ways of extinguishing tax obligations. Guarantee of tax obligation
5.7. Complementary aspects
CHAPTER 6. INDIVIDUAL INCOME TAX (IRS)
6.1. Characteristics and principles
6.2.Objective and subjective assumptions.
6.3. Exemptions
6.4. Fees
6.5. Tax determination
6.6. Compliance and other ways of extinguishing tax obligations. Guarantee of tax obligation



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6.7. Complementary aspects
CHAPTER 7. VALUE ADDED TAX (VAT)
7.1. Characteristics and principles
7.2.Objective and subjective assumptions
7.3. Exemptions
7.4. Fees
7.5. Determination of tax
7.6. Compliance and other ways of extinguishing tax obligations. Guarantee of tax obligation
7.7. Complementary aspects

## 19. Assessment Methods

Attendance and participation in classes. Oral interventions. Individual and group oral presentations.
2 assessment tests.

## 20. Didactic Resources

Recommended bibliographic material, other texts and power point presentations.

## 21. Sustainability Objectives

1 - Ensure equal access to quality technical, professional and cultural education.

2 - Substantially increase the number of young people and adults with relevant qualifications, including technical and professional skills, for employment, decent work and entrepreneurship.

3 - Guarantee equal opportunities in university education, including for people in vulnerable situations.

## 22. Keywords

Taxation. Tax. Tax System. Income tax. VAT



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## 23. Main Bibliography

| | | | |
|---|---|---|---|
| Author(s): | Manuel Pires - Rita Calçada Pires | | |
| Title: | Direito Fiscal | | |
| Edition: | 5 | Year: | 2012 |
| Local: | Coimbra | | |
| Publisher: | Almedina | | |

| | | | |
|---|---|---|---|
| Author(s): | José Casalta Nabais | | |
| Title: | Direito Fiscal | | |
| Edition: | 7.ª (reimpressão) | Year: | 2012 |
| Local: | Coimbra | | |
| Publisher: | Almedina | | |

| | | | |
|---|---|---|---|
| Author(s): | Manuel Henrique de Freitas Pereira | | |
| Title: | Fiscalidade | | |
| Edition: | 4ª | Year: | 2011 |
| Local: | Coimbra | | |
| Publisher: | Almedina | | |

## 24. Complementary Bibliography

| | | | |
|---|---|---|---|
| Author(s): | J. Albano Santos | | |
| Title: | Teoria Fiscal | | |
| Edition: | 2 | Year: | 2013 |
| Local: | Lisboa | | |
| Publisher: | Universidade Técnica de Lisboa, Instituto Superior de Cências Sociais | | |

| | | | |
|---|---|---|---|
| Author(s): | Portugal. Ministério das Finanças | | |
| Title: | Manuais de Apoio - Centro de Formação da DGCI - IRS-2007, IRC-2008, IVA-2009 | | |
| Edition: | | Year: | |
| Local: | Lisboa | | |
| Publisher: | Ministério das Finanças, Direcção-Geral dos Impostos | | |



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| Ficha técnica MIP / MIP Datasheet | |
|---|---|
| Título / Title | Course Unit Program 'FISCALIDADE': Academic Year 2023/2024 |
| Autor / Author | Dr. NELSON DA COSTA ALMEIDA CARDOSO DE OLIVEIRA |
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| Descritores / Descriptors | - |
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