



UNIVERSIDADE LUSÍADA  
LISBOA

Course Unit Program  
Penal Law and Taxation

Academic Year 2023/2024

**1. Organic Unit**

Faculty of Law

**2. Course**

LAW

**3. Cycle**

2nd

**4. Course Unit**

Penal Law and Taxation (71625)

**5. Scientific Area**

**6. Curricular Year**

1st

**7. Type of Curricular Unit / Semester**

2nd Semester



UNIVERSIDADE LUSÍADA  
LISBOA

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

Theoretical classes:

Practical classes:

Theoretical-Practical Classes 15,00

Tutorial Guidance: 20,00

#### 9. ECTS Credits

7,50

#### 10. Scientific Area Coordinator

#### 11. Regent

Prof. Doutora RUTE NETO CABRITA E GIL SARAIVA

#### 12. Assistants

#### 13. Teaching Language

Portuguese

#### 14. General Objectives

As general objectives, it is intended to develop the capacities of analysis, criticism and reflection, consolidating concepts taught and learned in class.

#### 15. Specific Objectives

1. Critical introduction to the behavioral-economic approach to law
2. Analytical and critical reflection on the tax system in a globalized risk society
3. Analytical and critical reflection on tax attitudes, beliefs and behavior
4. Critical analysis of the alleged existence of a legal interest in tax crime
5. Identification of tax criminal types

#### 16. Skills to be acquired

1. knowledge of economic analysis of law
2. knowledge of applied Behavioral Law and Economics
3. Disciplinary and method interconnection capabilities
4. Ability to reflect on the tax system in a globalized risk society
5. Ability to reflect on criminal law in a risk society
6. Knowledge about tax crimes, in particular

#### 17. Teaching Methodology

Socratic method

Active Learning



UNIVERSIDADE LUSÍADA  
LISBOA

## 18. Course Unit Program

1. Introductory concepts - Criminal Tax Law or Tax Criminal Law?
2. The tax system
3. Tax morale and tax behavior
  - 3.1. Law and Economics
  - 3.2. Behavioral Law and Economics
4. Legitimacy of a criminal tax law?

## 19. Assessment Methods

According to the Evaluation Regulation of Universidade Lusíada.

## 20. Didactic Resources

Susana Maria Aires de Sousa - Crimes fiscais, Almedina, 2021  
Germano Marques da Silva - Direito Penal Tributário, UCP, 2a ed., 2018.  
OCDE - Tax Morale : What Drives People and Businesses to Pay Tax?, 2019.  
Comissão Europeia - Behavioural Economics and Taxation, Bruxelas, 2014.

## 21. Sustainability Objectives

ODS 1, 4, 8 and 16

## 22. Keywords

Law and Economics  
Behavioural Law and Economics  
Tax Morale  
Tax avoidance and evasion  
Legal good



UNIVERSIDADE LUSÍADA  
LISBOA

### 23. Main Bibliography

Author(s): Susana Maria Aires de Sousa  
Title: Os Crimes Fiscais: Análise Dogmática e Reflexão Sobre a Legitimidade do Discurso Criminalizador  
Edition: Year: 2021  
Local: Coimbra  
Publisher: Almedina

---

Author(s): Germano Marques da Silva  
Title: Direito Penal Tributário  
Edition: 2a Year: 2018  
Local: Lisboa  
Publisher: UCP

---

Author(s): OCDE  
Title: Tax Morale : What Drives People and Businesses to Pay Tax?  
Edition: Year: 2019  
Local: Paris  
Publisher:

---

### 24. Complementary Bibliography

Author(s): Comissão Europeia  
Title: Behavioural Economics and Taxation  
Edition: Year: 2014  
Local: Bruxelas  
Publisher:

---

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

---



UNIVERSIDADE LUSÍADA  
LISBOA

| Ficha técnica MIP / MIP Datasheet |                                                                            |
|-----------------------------------|----------------------------------------------------------------------------|
| Título / Title                    | Course Unit Program 'DIREITO PENAL E FISCALIDADE': Academic Year 2023/2024 |
| Autor / Author                    | Prof. Doutora RUTE NETO CABRITA E GIL SARAIVA                              |
| 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                                                                |
| (c) Universidade Lusíada, 2024    |                                                                            |