UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Tax Law

Academic Year 2025/2026

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

FUNDAÇÃO MINERVA CULTURA - ENSINO E INVESTIGAÇÃO CIENTÍFICA

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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. Doutora ANA SOFIA DE ASSIS PACHECO DA SILVA

12. Assistants

Dr. NELSON DA COSTA ALMEIDA CARDOSO DE OLIVEIRA

13. Teaching Language

Portuguese

14. General Objectives

Development of the student's mental framework and their ability to understand the phenomenon of taxes. Develop a critical assessment of tax reality,

15. Specific Objectives

Know and understand the national tax phenomenon in its fundamental characteristics, typologies and organizations. Acquire knowledge about the structure and fundamental rules of the main taxes.

16. Skills to be acquired

Know the fundamental concepts of Tax Law. Know how to distinguish the different types of taxes, as well as understand their constitutional and legal framework and their economic impact.

17. Teaching Methodology

two tests and reflection and analysis of cases in class.

18. Course Unit Program

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STARTING NOTIONS
1.1. Concept and types of taxes: tax, fee and financial contribution
1.2. The role of taxes in society and public activity
1.3. Tax Law vs Fiscal Law vs Taxation: concepts and distinctions

2. GENERAL TAX THEORY
2.1. Tax definition and analysis of related figures (remission)
2.2. The phases of the tax: core elements of the figure
2.3. Main tax classifications
2.4. Importance of tax in the context of public revenue.

3. TAX LAW
3.1. Nature and characteristics of Tax Law
3.2. Sources: the national plan, the international plan and the European plan
3.3. Fundamental guiding principles (of taxes)
3.3.1. The principle of the Social Rule of Law and its sub-principles
3.3.1.1. Sub-principle of legality (tax)
3.3.1.2. Sub-principle of typicality (tax)
3.3.1.3. Security sub-principle
3.3.1.4. Sub-principle of proportionality or prohibition of excess
3.3.2. Principle of equality. The binomial justice and neutrality
3.3.3. Other principles
3.4. Interpretation, integration and application of tax law: fundamental aspects
3.5. The dark side of Taxation: Fraud and Evasion vs. Planning
3.6. Fiscal Science and Fiscal Policy

4. SUBJECTIVE SITUATIONS. IN PARTICULAR, TAX OBLIGATION.
4.1. General aspects.
4.2. Active and passive legal situations.
4.3. Dogmatic elaboration of tax law.
4.4. Tax obligation and auxiliary duties.
4.5. The tax obligation, in particular
4.5.1. Subjects
4.5.2. Constitution
4.5.3. Modifications
4.5.4. Extinction
4.5.5. Non-compliance
4.5.6. Guarantees
4.5.7. Guarantees of taxpayers

SPECIAL PART

1. INITIAL NOTIONS

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1.1. Concept of tax system
1.2. The main problems and main achievements
1.2.1. Guiding principles
1.2.2. Description
1.3. Composition and structure of the Portuguese tax system
1.3.1. Composition analysis
1.3.2. Structural analysis
1.4. External pressures on the Portuguese tax system. European Union Tax Law and International Tax Law

2. INDIVIDUAL INCOME TAX (IRS)
3. CORPORATE INCOME TAX (IRC)
4. VALUE ADDED TAX (VAT)

19. Assessment Methods

20. Didactic Resources

Recommended bibliographic material, other texts, statistics and power point presentations. Providing additional elements and opening the discussion

21. Sustainability Objectives

1 - Promote the rule of law, and guarantee equality and universal access to justice.
2 - Contribute to responsible, inclusive, participatory and representative decision-making at all levels

22. Keywords

Tax Law.
Taxation.
Taxes.
Tax system

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23. Main Bibliography

Author(s):	Manuel Pires e Rita Calçada Pires		
Title:	Direito Fiscal		
Edition:	5ª (3ª reimp.)	Year:	2018
Local:	Coimbra		
Publisher:	Almedina		

Author(s):	Ana Paula Dourado		
Title:	Manual de Direito Fiscal		
Edition:	7ª edição	Year:	2022
Local:	Coimbra		
Publisher:	Almedina		

Author(s):	José Casalta Nabais		
Title:	Direito Fiscal		
Edition:	11a (reimpressãc	Year:	2021
Local:	Coimbra		
Publisher:	Almedina		

24. Complementary Bibliography

Author(s):	Sérgio Vasques		
Title:	Manual de Direito Fiscal		
Edition:	2ª ed	Year:	2018
Local:	Coimbra		
Publisher:	Almedina		

Author(s):	Paula Rosado Pereira		
Title:	Manual de IRS		
Edition:	3ª ed.	Year:	2021
Local:	Lisboa		
Publisher:	Coimbra		

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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'DIREITO FISCAL': Academic Year 2025/2026
Autor / Author	Prof. Doutora ANA SOFIA DE ASSIS PACHECO DA SILVA
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
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11. Regent

Prof. Doutor VASCO ANTÓNIO BRANCO GUIMARÃES

12. Assistants

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):	Vasco Branco Guimarães		
Title:	Lições de Direito Tributário		
Edition:	1	Year:	2025
Local:	Lisboa		
Publisher:	Quid Juris		

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

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