UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Taxation

Academic Year 2025/2026

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

ECONOMICS

3. Cycle

1st

4. Course Unit

Taxation (03317)

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

Understand the principles and fundamentals of the Portuguese tax system. Identify and apply tax regulations relevant to the business context. Distinguish the main taxes, recognizing their respective economic effects. Calculate a company's tax burden under different tax regimes. Assess the impact of tax measures on management and investment.

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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

SDG 4 - Quality education: promoting tax and economic literacy.

SDG 8 - Decent work and economic growth: understanding tax policies that encourage investment and employment.

SDG 16 - Peace, justice, and strong institutions: consolidating fiscal ethics and transparency in public and private management.

22. Keywords

Taxation. Tax. Tax System. Income tax. VAT

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23. Main Bibliography

Author(s):	Ana Paula Dourado		
Title:	Direito Fiscal		
Edition:	7ª	Year:	2024
Local:	Coimbra		
Publisher:	Almedina		
ISBN Code:			

Author(s):	José Casalta Nabais		
Title:	Direito Fiscal		
Edition:	11ª	Year:	2019
Local:	Coimbra		
Publisher:	Almedina		
ISBN Code:			

Author(s):	Manuel Henrique de Freitas Pereira		
Title:	Fiscalidade		
Edition:	7ª	Year:	2024
Local:	Coimbra		
Publisher:	Almedina		
ISBN Code:			

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		
ISBN Code:			

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		
ISBN Code:			

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Autor / Author	Dr. NELSON DA COSTA ALMEIDA CARDOSO DE OLIVEIRA
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