UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Taxation

Academic Year 2026/2027

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

Prof. Doutor PAULO FREDERICO EMANUEL ALVES FERNANDES PARDAL MORCELA

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

To equip students with essential knowledge of the course topics, namely the fundamental principles, concepts and mechanisms of the Portuguese tax system, as well as the influences of European and international law.

15. Specific Objectives

To study tax categories, the principles of taxation, the interpretation of tax law and the legal relationship in tax matters, as well as tax administration and taxpayers? rights

16. Skills to be acquired

Understanding of the Portuguese tax system. Identification of the fundamental principles of taxation. Distinction between the main types of tax. Understanding of the legal relationship in tax matters.

17. Teaching Methodology

The methodology aims to facilitate intensive learning on the part of students. In addition to classroom teaching, the course involves the analysis of legal provisions and case law, as well as the completion of practical case studies

18. Course Unit Program

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1. Introduction
1.1. The State's financial activity
1.2. Financial law, tax law and fiscal law
1.3. Taxation
1.4. Related concepts
2. The relationship between fiscal law and other disciplines
3. A brief historical overview of taxation
3.1. The Old Regime
3.2. The Liberal Regime
3.3. The Estado Novo
3.4. After 25 April
3.5. The present day
4. The international context of taxation
4.1. GATT/WTO
4.2. OECD
4.3. Double taxation agreements
4.4. The issue of tax evasion
5. The European context of taxation
5.1. The stages of European integration
5.2. Primary law
5.3. Secondary law
5.4. Indirect taxation
5.5. Direct taxation
6. The sources of tax law
7. The fundamental principles of taxation
8. The fundamental categories of tax
9. The legal-tax relationship
10. The interpretation of tax laws
11. The main taxes
11.1. Personal Income Tax
11.2. Corporation Tax
11.3. Value Added Tax
11.4. Municipal Property Tax
11.5. Municipal Tax on the Transfer of Property
11.6. Stamp Duty
11.7. Other taxes
12. Tax administration and taxpayers' rights

19. Assessment Methods

The Regulations for the Assessment of Knowledge and Skills currently in force will apply. Under continuous assessment, oral contributions distributed throughout the teaching period and a final written test will be mandatory.

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20. Didactic Resources

Textbook. Legislation. PowerPoint. NET

21. Sustainability Objectives

4 (Quality Education)
8. (Decent work and economic growth)
16. (Peace, justice, and strong institutions)

22. Keywords

Taxation. Tax system. Taxes.

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23. Main Bibliography

Author(s):	Ana Paula Dourado		
Title:	Direito Fiscal		
Edition:	7ª	Year:	2022
Local:	Coimbra		
Publisher:	Almedina		
ISBN Code:	978-972-40-8165-6		

Author(s):	José Casalta Nabais		
Title:	Direito Fiscal		
Edition:	11ª	Year:	2023
Local:	Coimbra		
Publisher:	Almedina		
ISBN Code:	978-972-40-7875-5		

Author(s):	J. L. Saldanha Sanches		
Title:	Manual de Direito Fiscal		
Edition:	3ª	Year:	2007
Local:	Coimbra		
Publisher:	Coimbra Editora		
ISBN Code:	978-972-32-1511-3		

24. Complementary Bibliography

Author(s):	Américo Brás Carlos, Irene Abreu, João R. Durão, Maria Lourdes Amâncio		
Title:	Guia dos Impostos em Portugal 2026		
Edition:	1ª	Year:	2026
Local:	Lisboa		
Publisher:	Quid Juris		
ISBN Code:	978-972-724-934-3		

Author(s):	Manuel Henrique de Freitas Pereira		
Title:	Fiscalidade		
Edition:	7ª	Year:	2023
Local:	Coimbra		
Publisher:	Almedina		

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Autor / Author	Prof. Doutor PAULO FREDERICO EMANUEL ALVES FERNANDES PARDAL MORCELA
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