UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Tax Law (Advanced)

Academic Year 2025/2026

1. Organic Unit

Faculty of Law

2. Course

LAW

3. Cycle

2nd

4. Course Unit

Tax Law (Advanced) (71612)

5. Scientific Area

6. Curricular Year

1st

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	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 analysis, criticism and reflection skills, consolidating concepts taught and learned in class.

15. Specific Objectives

Capacity for self-assessment/reflection on tax law in a globalized and risky world.

16. Skills to be acquired

1. Knowledge of advances in international tax law;
2. Knowledge of regulation and taxation of cryptoassets;
3. Knowledge about taxation as an environmental instrument;
4. Knowledge of economic analysis and Behavioral Law and Economics

17. Teaching Methodology

socratic method
active learning

18. Course Unit Program

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I. General framework
1. Object and essential concepts of the DFI
2. Approach to Economic Analysis and Behavioral Law and Economics
3. Connecting elements, residence, source, permanent establishment
4. Territoriality and universality
5. International legal double taxation
6. International economic double taxation
7. International governance
II. DFI sources
8. Fundamental DFI principles
9. State Tax Law Rules
10. Conventions to avoid Double Taxation (CDT)
11. The OECD Model Convention
12. The UN Model Convention
13. The Multilateral Convention
14. Particularities within the EU
III. Articulation between the internal law of the States and the DTCs
15. Internal Rules and Conventions, Coexistence, Interaction and Hierarchy
16. Prevalence of DTCs over domestic law and Portuguese DTCs
17. Negative effectiveness of DTCs
18. Practical effect of DTCs
19. Taxation of residents and non-residents
20. Division of power to tax in the OECD Model Convention
21. Abuse of the DTCs, the BEPS and the Multilateral Convention
IV. In particular: Taxation of cryptoassets
22. Legal nature of cryptoassets
23. Types of taxation
V. In particular: International Environmental Taxation? Carbon Tax
24. Its construction
25. Its effectiveness, efficiency, fairness, acceptability and perception
26. Obstacles, opportunities and (non)compliance

19. Assessment Methods

Under the terms of the Evaluation Regulation of Universidade Lusíada.

20. Didactic Resources

ALBERTO XAVIER, Direito Tributário Internacional, 2.ª edição, Almedina, Coimbra, 2011
ANA PAULA DOURADO, Governação Fiscal Global, 2.º Edição, 2018
PAULA ROSADO PEREIRA, Convenções sobre Dupla Tributação no Atual Direito Fiscal Internacional, Almedina, Coimbra, 2021.
JOÃO r. CATARINO, PAULA ROSADO PEREIRA, Fiscalidade Internacional - Questões Atuais, Almedina, 2023.
RITA CALÇADA PIRES, Manual de Direito Internacional Fiscal, Almedi

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21. Sustainability Objectives

ODS 1, 4, 8, 10, 16

22. Keywords

international tax
International Tax Governance
Bilateralism and Multilateralism
Cryptoassets
Env

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23. Main Bibliography

Author(s): PAULA ROSADO PEREIRA
Title: Convenções sobre Dupla Tributação no Atual Direito Fiscal Internacional
Edition: Year: 2021
Local: Coimbra
Publisher: Almedina

Author(s): IRINA SENA
Title: A Tributação da Moeda Virtual em Portugal - Conceito, Natureza e Enquadramento Fiscal das Criptomoed
Edition: Year: 2021
Local: Coimbra
Publisher: Almedina

Author(s): RUTE SARAIVA
Title: A política fiscal ambiental
Edition: Year: 2020
Local: https://www.e-publica.pt/volumes/v7n2/pdf/v7n2a9.pdf
Publisher: E-Publica, vol. 7/2

24. Complementary Bibliography

Author(s): ANA PAULA DOURADO
Title: Governação Fiscal Global
Edition: 2a. Year: 2018
Local: Coimbra
Publisher: Almedina

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

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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'DIREITO FISCAL (AVANÇADO)': Academic Year 2025/2026
Autor / Author	Prof. Doutora RUTE NETO CABRITA E GIL SARAIVA
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
Data Hora / Date Time	
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