UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Penal Law and Taxation

Academic Year 2025/2026

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

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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 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

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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

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

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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:

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