

Course Unit: 1961002 – Complements in Taxation I

Year 1 Semester 1 ISCED Code: 0411 ECTS: 4

Type of Course Unit Compulsory Delivery Mode: Face-to-face / Distance Learning Language of Instruction: Portuguese

COURSE COORDINATOR: José Manuel Lança Amador

HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
100		25			5				70

Prerequisites (if applicable): not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

- To study wealth taxes and special taxes, showing typical situations related to business taxation;
- To get expertise on advanced topics in corporate taxation and international taxation;
- To study the central aspects of tax planning of the firms;
- To study the relationship between taxation and business decisions;
- To assess scenarios arising from different tax options.

CONTENTS

- I. Taxes on wealth:
 - 1.1. IMT general rules of incidence; exemptions; determining the tax base; rates; settlement;
 - 1.2. IMI - General rules of incidence; exemptions; determining the tax base; rates; settlement;
 - 1.3. Stamp Duty - General rules of incidence; taxation of free transmissions; exemption; rates.
- II. Special taxes.
- III. Tax benefits - tax benefits for corporations; tax benefits for individuals; other tax benefits.
- IV. Advanced topics in corporate taxation - transference prices; group of companies; mergers and divisions of companies; liquidation of companies.
- IV. International Taxation - International double taxation; conventions; EU tax harmonization.
- VI. Tax planning, tax evasion and fraud.

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

The syllabus listed in I, II and III allow to provide students with knowledge about the wealth taxation and special taxes, as well as tax benefits. The second part of the program (content IV to VI) allows students to study advanced topics in corporate taxation, international taxation and tax planning.

TEACHING METHODOLOGIES

The different topics will be presented by teachers in theoretical - practical lessons. The pedagogical approach adopted leads students to solve during the academic year many practical cases. This approach involves their active participation in class, through discussion and proposed resolution of cases.

The UC works on a blended learning basis with 1/3 of the hours working online. In the online sessions, active learning strategies will be used, with student-centered learning and activities that encourage their participation, with the resolution of practical cases, critical analysis and guided debate/discussion of topics related to the UC contents.

The teaching component of the curricular unit is structured as follows: Lectures / tutorials (25 hours) and 5 seminar hours.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

The proposed teaching methodologies, using several case studies allow students to understand the inherent aspects of fiscal management and of non-current taxation operations and evaluate different scenarios arising from different tax options.

The hours of seminar will serve to bring guests (experts) on the topics of the program, fostering the connection between theory and practice.

EVALUATION METHODS

Assessment:

- (1) A written mandatory individual exam,
- (2) Case studies - individual or group resolution.

MAIN BIBLIOGRAPHY

Rocha, António; Brás, Eduardo (2022). Tributação do Património - IMI- IMT e Imposto do selo (Anotados e comentados). 3ª Edição, Edições Almedina.

Pereira, Manuel H. (2018). Fiscalidade. 6.ª Edição, Edições Almedina.

Legislation:

- Código do Imposto Municipal sobre Imóveis
- Código do Imposto Municipal sobre as Transmissões Onerosas de Imóveis
- Código do Imposto do Selo
- Código do Imposto Único de Circulação
- Estatuto dos Benefícios Fiscais.

Year of implementation: 2023/2024 | Date of approval by the Technical-Scientific Board: 2023-07-21