

**Course Unit: 1961007 – Complements in Taxation II**

Year 1 Semester 2 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): <<Max 500 characters with spaces>>

**LEARNING OUTCOMES (knowledge, skills and competence)**

This course is a follow-up of the previous curricular units in Taxation (taught in the Business Management Degree and Taxation I from this Master curricular plan). The goal is to study the General Tax Law and the diplomas on tax offenses, tax procedure and tax inspection. The main objectives are as follows: to obtain knowledge on the general principles governing the Portuguese tax law and the powers of the tax administration and taxpayer guarantees. Specifically studying aspects of tax litigation (rights and guarantees of taxpayers), tax offenses (liability of legal persons and their administrators or managers for tax offenses), procedure and tax process. It will also allow the students to obtain knowledge about the contributions to social security.

**CONTENTS**

- I. General Tax Law
- II. General regime of tax offenses
- III. Procedure code and tax process
- IV. Complementary system of tax inspections
- V. Contributions to social security

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

The syllabus I to IV allow students to understand the major fiscal laws, tax litigation and tax offenses in force in Portugal. The V content allows students to obtain knowledge about the existing social security scheme in our country.

**TEACHING METHODOLOGIES**

The different topics will be presented 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 addressed within the UC.

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 about the contents of the program allow students to better

understand the legislation and to form a critical judgement about the same.

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

Catarino, João Ricardo e Victorino, Nunes (2023). Regime Geral das Infrações Tributárias (Atualizado com a lei N.º7/2021). Edições Almedina.

Dourado, Ana Paula (2022). Direito Fiscal, 7ª Edição. Edições Almedina.

Legislation:

- Regime Geral das Infrações Tributárias
- Regime Complementar do Procedimento da Inspeção Tributária
- Lei Geral Tributária
- Código de Procedimento e de Processo Tributário
- Regime Jurídico da Arbitragem em Matéria Tributária.

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