

Level of qualification:

First cycle (EQF level 6) - Bachelor

Study cycle:

Legal Services

Course Unit: 9242508 – Tax Law

Year 1

Semester 2

ISCED Code: 380

ECTS: 6,00

Type of Course Unit: Compulsory **Delivery Mode:** Face-to-face

Language of Instruction: Portuguese

COURSE COORDINATOR: Hugo Cunha Lança

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	
150		45	30				0		75

Prerequisites (if applicable): Not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

It is sought that the student, at the end of the course unit.

- 1) Be able to distinguish the fundamental principles on the general tax theory and its general principles;
- 2) Know the elements of the legal-tax relationship and know how to frame any problem within the respective element;
- 3) Know the main taxes existing in Portugal, with special importance for the taxation of the heritage and the respective incidences, both objective and subjective;
- 4) Know the procedures and processes existing in the legal-tax system and know the distinction between all and when they should be used by tax obligors.

CONTENTS

I. Tax General Theory

1. Notion of Tax Law
2. Principles of Taxation
3. The tax and some so-called related figures
4. Tax Legal Relations and General Theory of Tax

II. Main Taxes of the Portuguese Tax System

1. Municipal Tax On Real Estate Forfeiture (IMT)
2. Municipal Property Tax (IMI)
3. Stamp duty (IS)
4. Income tax (IRS and IRC)

III. Tax Procedure and Procedure

1. Notions and Legal Principles
2. Gracious Impugnative means

3. Judicial challenge
4. Fiscal Execution

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

I. General Theory of Tax

1. Notion of Tax Law - objective 1
2. Principles of Taxation - Objective 1
3. The tax and some so-called related figures - Objective 2
4. Tax Legal Relationship and Tax General Theory - Objective 2

II. Main Taxes of the Portuguese Tax System

1. Municipal Property Tax (IMT) - Objective 3
2. Municipal Property Tax (IMI) - Objective 3
3. Stamp Duty (IS) - Objective 3
4. Income tax (IRS and IRC) - Objective 3

III. Tax Procedure and Procedure

1. Legal concepts and principles - Objective 4
2. Gracious Impugnative means - Objective 4
3. Judicial challenge - Objective 4
4. Fiscal Execution - Objective 4

TEACHING METHODOLOGIES

Exhibition (using the most diversified means: oral, written and multimedia projection).

Presentation and discussion of case studies in the classroom with the participation of the students.

Analysis of judicial decisions, through a debate with students.

Simulation of activities.

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

Exhibition (using the most diversified media: oral, written and multimedia) - Objectives 1 to 4

Presentation and discussion of case studies in the classroom with student participation - objectives 1 to 4

Analysis of court decisions through a targeted debate with students - objectives 2 to 4

Simulation of activities - objectives 1 to 4

EVALUATION METHODS

There are three different evaluation periods: (i) Continuous Evaluation; (ii) Evaluation by Final Exam; and (iii) Time of Appeal.

1) Continuous evaluation: it is comprised by written evaluation, work in the classroom and one oral exam. The sum of these elements of evaluation will result in a score that is susceptible to appeal or improvement during the Time of Appeal. The grade of the oral test is eliminatory.

2) Final Exam: it is comprised by a written test (50%) and an oral exam (50%). The written test and the oral exam does not depend on previous performance in any of the elements mentioned above. The grade obtained in this phase is subject to appeal or improvement in the Time of Appeal. The grade of the oral test is final.

3) Time of Appeal: it is comprised by one oral exam which represents 100% of the grade. Students are allowed to sit the Time of Appeal exam regardless of being subject to any previous evaluation.

MAIN BIBLIOGRAPHY

- Ana Paula Dourado, Direito Fiscal - Lições, 2ª Edição, Almedina, 2020;
- Casalta Nabais, Direito Fiscal, 10ª Edição, Coimbra, Almedina, 2019;

- Luís Manuel Pica, A Tributação do Património numa Perspetiva Contratual, Nova Causa Editora, 2020.
- Joaquim Freitas da Rocha e Hugo Flores da Silva, Teoria Geral da Relação Jurídica Tributária, Almedina, 2017;
- Sérgio Vasques, Manual de Direito Fiscal;
- João Ricardo Catarino e Vasco Branco Guimarães, Fiscalidade, 6ª Edição, Almedina, 2018;
- António Santos Rocha, Eduardo José Martins Brás, Tributação do Património - IMI - IMT e Imposto do Selo (Anotados e Comentados), 2ª Edição, Almedina, 2018.
- Glória Teixeira, Manual de Direito Fiscal, 5ª Edição, Almedina, 2018;
- Jónatas E. M. Machado e Paulo Nogueira da Costa, Manual de Direito Fiscal, 3ª Edição, Almedina, 2019.
- João Ribeiro Durão, Guia dos Impostos em Portugal -2020, Quid Juris, 2020;

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