

Course Unit	Advanced Topics in Taxation	Field of study	Taxation
Master in	Accounting and Finance	School	School of Technology and Management
Academic Year	2023/2024	Year of study	1
Type	Semestral	Semester	2
Level	2-1	ECTS credits	6.0
Code	6395-515-1205-00-23		
Workload (hours)	162	Contact hours	T - TP 36 PL - TC - S 3 E - OT 9 O -

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) José Carlos Lopes, Carlos Manuel Goncalves Ferreira

### Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Understand the general taxation rules on income taxation (personal and corporate)
2. Understand the main international taxation principles regarding to income taxation; International tax treaties - how they work
3. Know the VAT main concepts and apply the place of supply rules for national, EU and international purposes
4. Understand and compute taxes regarding property taxation
5. Use and understand the tax benefits/incentives
6. Discuss and choose the most appropriate tax planning alternative

### Prerequisites

Before the course unit the learner is expected to be able to:

1. Have basic knowledge in taxation
2. Have basic knowledge in financial accounting

### Course contents

Personal Income Taxation. Corporate Income Taxation. International Income Taxation. Value Added Tax (VAT). Property Taxation. Tax benefits.

### Course contents (extended version)

1. Income taxation
  - Personal income taxation
  - Income categories
  - Tax rates, determination of the tax base
  - International Taxation - payments and receivements to/from non-residents
  - Corporate income taxation
  - Exemptions; the taxation period; determination of Taxable Income
  - Tax rates; deductions, liquidation and payment
  - Tax transparency scheme
  - Mergers; demergers; business combinations
  - Group taxation scheme
2. International Income Taxation
  - The residence principle and source principle
  - The international double taxation issue
  - Double taxation conventions
  - The Permanent Establishment concept
  - The UE provisions to avoid the double taxation
  - Transfer pricing
  - Tax planning, tax evasion and tax avoidance
  - Tax havens
3. Value Added Tax (VAT)
  - General concepts; VAT features
  - Credit tax method; liquidation; deduction; taxable transactions
  - Rules on place of supply; origin principle; destination principle
  - Exemptions
  - Taxable persons and partial exemptions; partial exemption method
  - VAT special schemes
  - VAT scheme on construction and real estate transactions
  - VAT scheme for intra community transactions
4. Property taxation
  - Municipal property tax
  - Determination of asset value and types of tax assessment method
  - The national committees for property evaluation (CNAPR and CNAPU)
  - Tax rates; liquidation and payment
  - Municipal property transfer tax: Taxable persons and taxable base; exemptions
  - Determining the taxable amount.
  - Tax rates
  - Liquidation and payment; taxpayers rights and protection
  - Rights and Protection of Taxpayers
5. Tax benefits/incentives
  - General concepts: tax benefit; tax incentive; tax expenditure
  - Tax benefits: for Madeira and Azores Offshores, corporate restructuring; Investment and I&D
  - Tax benefits/incentives and the European Union Competition Law

### Recommended reading

1. Abreu, J. (2023). Fiscalidade Internacional - Abordagem prática no âmbito dos impostos sobre o rendimento. Coimbra: Almedina.
2. ATA (2016). Manual do IRC. Autoridade Tributária e Aduaneira.
3. Nabais, J. (2023). Direito Fiscal (11ª ed.). Almedina.
4. Vasques, S. (2023). Cadernos IVA 2021. Almedina.
5. Xavier, A. (2023). Direito tributário internacional (2ª ed.). Almedina.

**Teaching and learning methods**

The course will be taught using a combination of lectures, tutorials (contact hours) and computer-based laboratory sessions.

**Assessment methods**

1. Alternative 1 - (Regular, Student Worker) (Final)
  - Practical Work - 60%
  - Final Written Exam - 40%
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100% (Written final exam)

**Language of instruction**

Portuguese, with additional English support for foreign students.

**Electronic validation**

José Carlos Lopes	Joaquim Agostinho Mendes Leite	Ana Paula Carvalho do Monte	José Carlos Rufino Amaro
05-03-2024	05-03-2024	05-03-2024	09-03-2024