

Course Unit	Taxation III	Field of study	Taxation
Bachelor in	Accounting	School	School of Technology and Management
Academic Year	2023/2024	Year of study	3
Type	Semestral	Semester	2
Level	1-3	ECTS credits	6.0
Code	9056-514-3201-00-23		
Workload (hours)	162	Contact hours	T - TP 60 PL - TC - S - E - OT - 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) Carlos Manuel Goncalves Ferreira, José Carlos Lopes

Learning outcomes and competences

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

1. Have skills on topics related with property taxation.
2. Develop tax planning strategies.
3. Establish a link between the financial accounting information and the taxable profit, taking in to account a tax-efficient basis.
4. To interpret and criticize the information supplied regarding taxation.
5. Have ability to support a claim of settlement, presumption or errors on tax facts related to taxation on expenditure relating to natural or legal persons.

Prerequisites

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

1. Have basic knowledge in Financial accounting.
2. Have basic computer skills.

Course contents

Municipal Property Tax (IMI); Municipal Property Transfer Tax (IMT); Tributary Process and Procedure Tax Code; Making a Complaint, Hierarchical Appeal and the Litigious Appeal or Legal Dispute; The general regime of tax offenses; The supplementary scheme for tax auditing; General Taxation Law; Stamp Duty.

Course contents (extended version)

1. Municipal Property Tax (IMI).
 - Taxable Base.
 - Taxable Persons.
 - Exemptions.
 - Concept of "property tax number".
 - Computing the real estate taxable value and the types of real estate evaluations.
 - Attribution, constitution and the role of the Rustic Real Estate National Commissions (CNAPR).
 - Tax rates, liquidation and payment.
 - Tax auditing.
2. Municipal Property Transfer Tax (IMT).
 - Incidence.
 - Exemptions.
 - Computing the taxable value.
 - Tax rates, liquidation and tax payment.
 - Guarantees.
 - Informal review of liquidation and annulment.
3. Tributary Process and Procedure Tax Code (CPPT); The auditing of the taxable amount.
4. Making a Complaint. The Hierarchical Appeal and the Litigious Appeal or Legal Dispute.
5. Supplementary Scheme for Tax Auditing.
6. General Regime of Tax Offenses.
7. General Tax Law.
8. Stamp Duty.

Recommended reading

1. Pires, J. (2018). Lições de Impostos Sobre Património e Selo (3.ª Ed.). Almedina.
2. Rocha, A. (2022). Tributação do Património - IMI, IMT. I Selo (3.ª Ed.). Almedina.
3. Rocha, I. (2023). Códigos Tributários - Edição Académica (24.ª Ed.). Porto Editora.
4. Teixeira, G. (2019). Contencioso Tributário. Lexit.

Teaching and learning methods

Exhibitions that support the theoretical resolution of datasheets and case studies of work; Tutorial sessions in the hours of contact.

Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
 - Intermediate Written Test - 40% (3 written tests - each worth 25% (75% of total score).)
 - Final Written Exam - 60% (Final written exam)
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
 - Final Written Exam - 100% (Final written exam)

Language of instruction

Portuguese

Electronic validation

Carlos Manuel Goncalves Ferreira, José Carlos Lopes	Joaquim Agostinho Mendes Leite	Jorge Manuel Afonso Alves	José Carlos Rufino Amaro
05-03-2024	05-03-2024	07-03-2024	09-03-2024