INSTITUTO POLITÉCNICO DE BRAGANÇA

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| Course Unit | Taxation II | | | Field of study | Taxation | | |
| Bachelor in | Accounting | | | School | School of Technology and Management | | |
| Academic Year | 2022/2023 | Year of study | 3 | Level | 1-3 | ECTS credits | 6.0 |
| Type | Semestral | Semester | 1 | Code | 9056-514-3105-00-22 | | |

| Workload (hours) | 162 | Contact hours | T - | TP 60 | PL - | TC - | S - | E - | OT - | O - |
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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 Jorge Maia Domingues

## Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:
1. Have full control over the subjects related with indirect taxation, particularly with respect to taxes on consumption and expenditure (VAT, Stamp duty, excise tax);
2. Develop tax planning strategies
3. Have capacity and expertise to establish a link between the production of accounting information and clearance, tax-efficient basis, the responsibilities with regard to VAT, CT and tax stamp;
4. Have ability to interpret, criticize the information supplied on the taxation of expenditure and consumption;
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

Community tax harmonization; Study of VAT: Impact, rules of territoriality, simple and complete exemptions, tax, fees, settlement and payment of tax, study of the special arrangements on VAT: Special arrangements for exemptions scheme for small retailers, scheme taxation of second-hand goods, works and special arrangements in subcontracting of public works and VAT rules in the intra-comunity transactions; scheme of applications for VAT refund. Stamp duty; Excise tax.

## Course contents (extended version)

1. Community tax harmonisation
2. VAT: Effect and Exemptions
   - Taxable base
   - Taxable persons
   - Place of supply
   - chargeable event and chargeability
   - Simple Exemptions
   - Full Exemption
3. Taxable amount
4. Tax rates
5. Settlement and payment
   - Deductions
   - Payment
   - Other taxpayers obligations
6. Tax authorities auditing
7. Guarantees of taxpayers and penalties
8. Special arrangements
   - A special exemption
   - Special arrangements for small retailers
9. System of second-hand goods, works of art, collectors' pieces and antiques
10. Schemes Travel Agencies
11. Special arrangements in construction sector
12. VAT Reimbursement
13. The VAT in mergers and acquisitions
14. Study of the elements of connection between taxes on expenditure or consumption tax.
15. Intracommunity VAT - Taxable persons and taxable base
16. Intracommunity VAT - Exemptions
17. Intracommunity VAT - Taxable amount
18. Intracommunity VAT - Tax rates Settlement and payment
19. Stamp duty
20. Excise tax
    - Tax on alcohol and alcoholic beverages
    - Tax on products petroleum
    - Tax on tobacco

## Recommended reading


1. Almedina (2022). Códigos Tributários (24ª ed.). Almedina.
2. Marreiros, J. (2021). Sistema Fiscal Português (18ª ed.). Áreas Editora.
3. Afonso, A. (2011). Códigos dos Impostos Especiais de Consumo (3ª ed.). Coimbra Editora.
4. Catarino, J. & Guimarães, V. (2021). Lições de Fiscalidade - Princípios Gerais e Fiscalidade Interna (7ª ed.). Almedina.


## 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)
   - Practical Work - 70%

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## Assessment methods

- Final Written Exam - 30%

2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
   - Final Written Exam - 100%

## Language of instruction

Portuguese

## Electronic validation

| José Carlos Lopes | António Borges Fernandes | Oliva Maria Dourado Martins | Paulo Alexandre Vara Alves |
|---|---|---|---|
| 30-10-2022 | 30-10-2022 | 31-10-2022 | 01-11-2022 |

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