

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	Level	1-3
Type	Semestral	Semester	2	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			
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05-03-2024	05-03-2024	07-03-2024	09-03-2024

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