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| Course Unit | Taxation II | Field of study | Taxation |
| Bachelor in | Accounting | School | School of Technology and Management |
| Academic Year | 2025/2026 | Year of study | 3 |
| Type | Semestral | Semester | 1 |
| Level | 1-3 | ECTS credits | 6.0 |
| Code | 9056-847-3104-00-25 | | |
| 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 Jorge Maia Domingues, José Carlos Lopes

Learning outcomes and competences

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

1. Understand the EU tax harmonization and have knowledge regarding the topics related with indirect taxation, particularly, taxes on consumption and expenditure (VAT, Stamp duty, excise tax)
2. Develop tax planning strategies
3. Establish a link between the preparation of accounting information and clearance, tax-efficient basis.
4. Have ability to support a claim of settlement, presumption or errors on tax facts related to taxation on expenditure relating to physical persons or legal persons
5. Identify the main excise taxes and understand how they are calculated.

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

European Union tax harmonization; Value Added Tax; Intracommunity VAT; Excise taxes.

Course contents (extended version)

1. European Union tax harmonisation
2. Value Added Tax (VAT)
 - Taxable base; Taxable persons
 - Place of supply; chargeable event
 - Simple Exemptions; Full Exemptions; Taxable amount; Tax rates
 - Settlement and payment
 - Deductions; Payment; Other taxpayers obligations
 - Tax authorities auditing; Guarantees of taxpayers and penalties
 - Special schemes (exemption scheme; small retailers scheme)
 - System of second-hand goods, works of art, collectors' pieces and antiques; Travel Agencies scheme
 - Special arrangements in construction sector; VAT Reimbursement; The VAT in mergers and acquisitions.
 - VAT tax planning. Connection' elements between taxes on expenditure consumption
3. Intracommunity VAT
 - Taxable persons and taxable base
 - Exemptions
 - Taxable amount
 - Tax rates Settlement and payment
4. Excise taxes
 - Tax on alcohol and alcoholic beverages
 - Tax on products petroleum
 - Tax on tobacco

Recommended reading

1. Almedina (2025). Códigos Tributários (30ª ed.). Almedina.
2. Marreiros, J. (2021). Sistema Fiscal Português (18ª ed.). Áreas Editora.
3. Catarino, J. & Victorino, N. (2024). Código dos Impostos Especiais de Consumo. Almedina.
4. Catarino, J. & Pereira, P. (2025). Fiscalidade - Teoria Fiscal e Tributação Interna. Almedina.

Teaching and learning methods

Theoretical-practical sessions to present and discuss the main syllabus contents of the course. Resolution of worksheets and practical cases. Work in a simulated practice environment within the scope of Project-Based Learning.

Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
 - Practical Work - 50%
 - Final Written Exam - 50%
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
 - Final Written Exam - 100%

Language of instruction

Portuguese

Electronic validation

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|---|--------------------------------|---------------------------|--------------------------|
| Carlos Jorge Maia Domingues, José Carlos Lopes | Joaquim Agostinho Mendes Leite | Jorge Manuel Afonso Alves | José Carlos Rufino Amaro |
| 17-10-2025 | 17-10-2025 | 17-10-2025 | 01-11-2025 |