

Course Unit	Taxation		Field of study	Accounting and Taxation	
Bachelor in	Management		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	3	Level	1-3
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9147-707-3101-00-23				
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) 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 knowledge regarding taxation issues related to Personal Income Tax (IRS) and Corporate Income Tax (IRC), including the analysis and the calculation of the amount of tax
2. Have knowledge regarding taxation issues related to Value Added Tax (VAT), including the analysis and the calculation of the amount of tax.
3. Develop tax planning strategies in order to maximize business profits
4. Explain the «rights and protection of taxpayers»

Prerequisites

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

1. Have knowledge of financial accounting, finance and commercial law
2. Have basic computer skills

Course contents

Taxes. Portuguese Tax System; Personal Income Tax (IRS); Corporate Income Tax (IRC); Value Added Tax (VAT); Rights and Protection of Taxpayers; Statute of Tax Incentives (STI).

Course contents (extended version)

1. Taxes
 - Tax definition
 - Taxes and Fees
 - Tax Structure
 - Tax classifications
 - Taxation Principles
 - Portuguese Tax System
2. Personal Income Tax (IRS)
 - Taxable person; Taxable base; The taxation period; Exemptions
 - Category A - Employment income
 - Category B - Business income
 - Category E - Investment income
 - Category F - Income from Immovable Property
 - Category G - Capital gains
 - Category H - Pensions
 - Rates
 - Determination of the tax base; Tax deductions;
 - Payment; Taxpayers' ancillary obligations
3. Corporate Income Tax (IRC)
 - Taxable persons; Taxable base; The taxation period; Exemptions
 - Determination of Taxable Income
 - Positive or negative changes in equity
 - Inventory valuation
 - Amortization and Depreciation; Provisions
 - Gifts
 - Non-deductible expenses
 - Capital gains and Losses
 - Economic double taxation; Losses deductible
 - Payment; Deductions; Taxpayers' ancillary obligations
4. Value Added Tax (VAT)
 - Scope
 - Chargeable event and chargeability of tax
 - Place of taxable transactions
 - The concept of «facto gerador e exigibilidade do imposto»
 - Exemptions; Taxable amount; Rates
 - Deductions; Payment
 - Taxpayers' obligations
 - Special schemes
 - Intracommunity Value Added Tax
5. Rights and Protection of Taxpayers
6. Statute of Tax Incentives

Recommended reading

1. Autoridade Tributária e Aduaneira (2016). Manual do IRC.
2. Carlos, A., Pimenta, M., Durão, J., & Abreu, I. (2023). Guia dos Impostos 2023. Quid Juris.
3. Catarino, J. & Guimarães, V. (2021). Lições de Fiscalidade - Princípios Gerais e Fiscalidade Interna (7ª ed.). Almedina.
4. Pereira, M. (2017). Fiscalidade (5ª ed.). Almedina.
5. Sousa, A. (2017). IRC Apontamentos Práticos sobre MOD. 22. Vida Económica.

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)

- Final Written Exam - 70%

- Practical Work - 30%

2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)

- Final Written Exam - 100%

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation			
José Carlos Lopes	Joaquim Agostinho Mendes Leite	António Borges Fernandes	José Carlos Rufino Amaro
11-10-2023	11-10-2023	19-10-2023	31-10-2023

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