

Course Unit	Taxing Process and Fiscal Law		Field of study	Economy and Management	
Bachelor in	Public Management and Administration		School	School of Public Management, Communication and Tourism	
Academic Year	2022/2023	Year of study	2	Level	1-2
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9165-315-2105-00-22				
Workload (hours)	162	Contact hours	T -	TP 60	PL -
			TC -	S -	E -
			OT 20	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) Jose Paulo Azevedo Rafael

### Learning outcomes and competences

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

1. Apply the theoretician-practical knowledge of Portuguese fiscal system, integrating them in the functioning of all tax procedure.
2. Interpret and integrate the fiscal laws in an eminently practical perspective.
3. Analyze and apply the Personal Income Tax Code and applicable Tax Benefits.

### Prerequisites

Not applicable

### Course contents

Part I - Fiscal Law; Part II- Personal Income Tax (IRS)

### Course contents (extended version)

1. Part I - Tax Law
  - Notion and object of tax law
  - The financial activity, financial law and tax law
  - The nature and the autonomy of tax law. Sources of the tax law
  - Tax law codification
2. Part II - Personal Income Tax (PIT)
  - Incidence: Taxable persons; Taxable base
  - Determination of taxable income
  - Liquidation and Payment
  - Accessory obligations

### Recommended reading

1. Nabais, J. C. (2018). Introdução ao Direito Fiscal das Empresas (3.ª Ed. ). Coimbra: Almedina. ISBN: 9789724076126
2. Rocha, I. (2022). Fiscal - Edição Académica (28.ª Ed. ). Porto: Porto Editora. ISBN: 978-972-0-00400-0
3. Ricardo, J. F. (2021). Direito Tributário (24.ª Ed. ). Porto: Vida Económica. ISBN: 9789897687617
4. Sousa, D. S. (2013). Direito Fiscal e Processo Tributário. Coimbra: Coimbra Editora. ISBN: 9789723220773
5. Campos, D. L. & Soutelinho, S. (2013). Direito do Procedimento Tributário. Coimbra: Almedina. ISBN: 9789724051192

### Teaching and learning methods

The educational method used combines features of methodologies demonstrative, interrogative and expositive, intending to conduct students law enforcement.

### Assessment methods

1. Continuous evaluation - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 50%
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2. Final Written Exam - (Student Worker) (Final)
  - Final Written Exam - 100% (Exam for student worker who do not choose the continuous evaluation)
3. Exchange students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Development Topics - 100% (Research work with presentation)
4. Final Written Exam - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100%

### Language of instruction

Portuguese, with additional English support for foreign students.

### Electronic validation

Jose Paulo Azevedo Rafael	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
04-10-2022	05-10-2022	06-10-2022	14-10-2022