

Course Unit	Portuguese Taxes	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
Type	Semestral	Semester	2
Workload (hours)	162	Contact hours	T - , TP 60, PL - , TC - , S - , E - , OT 20, O -
Level	1-2	ECTS credits	6.0
Code	9165-315-2204-00-22		

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. Have knowledge regarding taxation issues related to 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 to maximize business profits.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Have knowledge of financial accounting; basic computer skills.

### Course contents

Corporate Income Tax (IRC); Value Added Tax (VAT); Statute of Tax Incentives (STI).

### Course contents (extended version)

1. 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
2. Value Added Tax (VAT)
  - Scope
  - Chargeable event and chargeability of tax
  - Place of taxable transactions
  - The concept of «fato gerador e exigibilidade do imposto»
  - Exemptions; Taxable amount; Rates
  - Deductions; Payment
  - Taxpayers' obligations
  - Special schemes
  - Intracommunity Value Added Tax
3. Statute of Tax Incentives

### Recommended reading

1. Marques, R. , (2020). Código do IRC Anotado e comentado. Coimbra: Almedina. ISBN: 9789724085999.
2. Carlos, A. , Pimenta, M. , Abreu, I. & Durão, J. (2020). Guia dos impostos em Portugal 2021. Lisboa: Quid Juris. ISBN 9789727248476.
3. Ricardo, J. (2021). Direito tributário (24ª edição). Porto: Vida Económica. ISBN: 9789897687617
4. Martins, A. , Sá, C. , Taborda, D. (2020). A Dedutibilidade de Gastos no IRC Uma análise económico-fiscal. Coimbra: Almedina. ISBN: 9789724084749.
5. Azevedo, P. , Teixeira, G. (2015). IVA - Código do Imposto sobre o Valor Acrescentado - Anotado e Comentado. Lexit. ISBN: 9789897630217.

### 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. Distributed evaluation - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 50%
  - Intermediate Written Test - 50%
2. Final exam evaluation - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%
3. Exchange Students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Work Discussion - 100% (Discussion of work on the development of themes within the scope of the curricular unit.)

### 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
23-02-2023	02-03-2023	03-03-2023	12-03-2023