

Course Unit	Tax Law I		Field of study	Law	
Bachelor in	Law for Solicitors		School	School of Public Management, Communication and Tourism	
Academic Year	2023/2024	Year of study	3	Level	1-3
Type	Semestral	Semester	1	ECTS credits	6.0
Workload (hours)		162	Contact hours	T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other	
				T - 60 PL - - TC - - S - - E - - OT - 20 O - -	
Code 9242-317-3103-00-23					

Name(s) of lecturer(s) Nina Teresa Sousa Santos Aguiar

Learning outcomes and competences

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

1. Understand and apply basic concepts of tax law.
2. Find legal solutions for real tax problems.
3. Actuate mechanisms to defend the taxpayer's rights.

Prerequisites

Before the course unit the learner is expected to be able to:
No pre-requisites requested.

Course contents

General concepts of tax law. Fundamental principles of tax law. The tax relationship. The tax administration procedures.

Course contents (extended version)

1. Introduction: general concepts of tax law
 - The object of tax law
 - Taxes and other charges
 - Sources of tax law
2. The taxation legal relationship
 - Subjects
 - Object
 - Guarantee of the tax obligation
 - Termination
3. Taxation procedure
 - Principles
 - Subjects, legitimacy, competence
 - Deadline Rules
 - Special procedures

Recommended reading

1. AGUIAR, N. (2014). Direito Fiscal. Parte Geral. Bragança.
2. NABAIS, J. C. (2019). Direito Fiscal, 11ª ed, Coimbra: Almedina.
3. DOURADO, A. P. (2022) Direito Fiscal. Lições. 7ª ed. Coimbra: Almedina.

Teaching and learning methods

Brief oral presentations on normative concepts, with audiovisual support. Resolution of practical cases in group

Assessment methods

1. Mid-term written tests - (Regular, Student Worker) (Final)
 - Intermediate Written Test - 50%
 - Intermediate Written Test - 50%
2. Final written exam - (Regular, Student Worker) (Final, Supplementary, Special)
 - Final Written Exam - 100%
3. Assessment method for mobility programs students - (Regular, Student Worker) (Final)
 - Projects - 100% (Assessment alternative for students in international mobility)

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation

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05-10-2023	06-10-2023	06-10-2023	13-10-2023