

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
Code	9242-317-3103-00-23				
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) **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

Nina Teresa Sousa Santos Aguiar	Susana Isabel Pinto Ferreira dos Santos Gil	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
05-10-2023	06-10-2023	06-10-2023	13-10-2023