

Course Unit	Tax Law II		Field of study	Law	
Bachelor in	Law for Solicitors		School	School of Public Management, Communication and Tourism	
Academic Year	2021/2022	Year of study	3	Level	1-3
Type	Semestral	Semester	2	ECTS credits	6.0
Code			9242-317-3203-00-21		
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. Identify the tax facts in IMI, IMT and IS
2. Identify the taxable persons in IMI, IMT and IS
3. Determining the taxable value of the facts in IMI, IMT and IS
4. Calculate tax in IMI, IMT and IS

#### Prerequisites

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

#### Course contents

The Portuguese tax system - general overview; The municipal tax on immovable property (IMI); The municipal tax on transactions on immovable property (IMT); The Stamp Duty (IS).

#### Course contents (extended version)

1. Overview of the Portuguese tax system
2. The municipal tax on immovabe property: incidence, rates, complementary obligations.
3. Municipal tax on transactions on immovable property: incidence, rates, complementary obligations.
4. The Stamp Duty (IS): incidence, rates, complementary obligations.

#### Recommended reading

1. Pires, J. M. F. (2018). Lições de impostos sobre o património e do selo. 3ª ed. Coimbra: Almedina. ISBN 9789724077970
2. Rocha, S. & Brás, M. (2018) Tributação do património. 2ª edição. Coimbra: Almedina. ISBN 789724073439

#### Teaching and learning methods

Brief lectures only for the first item of the Unity's contents table. For the remaining items: Cases with different difficulty degrees are presented to the students; Then students are asked to apply the legal provisions to the presented cases, in written and orally.

#### Assessment methods

1. Written exam - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%
2. Interspersed evaluation - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 100% (There will be two mid-term exams, each counting 50% for the final grade.)
3. Incoming Students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Work Discussion - 100% (Based on a written work accompanied by the teacher, which will be presented and disussed.)

#### Language of instruction

Portuguese, with additional English support for foreign students.

#### Electronic validation

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17-05-2022	17-05-2022	17-05-2022	23-05-2022