

Course Unit	Tax Law II	Field of study	Law
Bachelor in	Law for Solicitors	School	School of Public Management, Communication and Tourism
Academic Year	2022/2023	Year of study	3
Type	Semestral	Semester	2
Workload (hours)	162	Contact hours	T - - TP 60 PL - - TC - - S - - E - - OT 20 O - -
Level	1-3	ECTS credits	6.0
Code	9242-317-3203-00-22		

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) 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. (2022) Tributação do património. 3ª edição. Coimbra: Almedina. ISBN 9789894007654

Teaching and learning methods

The predominant teaching method used is the "flipped classroom".
The oral exposition of learning contents is made mainly through video clips.
Classes are used to apply the subjects taught, with intensive training in solving practical cases and legal argument.
In some subjects real cases are analyzed.

Assessment methods

1. Written exam - (Regular, Student Worker) (Final, Supplementary, Special)
 - Final Written Exam - 100%
2. 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.)
3. mid-term test - (Regular, Student Worker) (Final)
 - Intermediate Written Test - 20%
 - Final Written Exam - 80%

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
31-03-2023	31-03-2023	09-04-2023	16-04-2023