

Course Unit	Tax Law II	Field of study	Law
Bachelor in	Law for Solicitors	School	School of Public Management, Communication and Tourism
Academic Year	2024/2025	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	9242-317-3203-00-24

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
5. Know the structure and incidence of income taxes

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). Income taxes: structure and incidence.

Course contents (extended version)

1. Overview of the Portuguese tax system
2. The municipal tax on immovable 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.
5. Personal income tax: structure and incidence.
6. Corporate income tax: structure and incidence.

Recommended reading

1. Pires, J. M. F. (2018). Lições de impostos sobre o património e do selo. 3ª ed. Coimbra: Almedina.
2. Rocha, S. & Brás, M. (2022) Tributação do património. 3ª edição. Coimbra: Almedina.
3. Nabais, J. C. (2019). Direito Fiscal, 11ª ed. Coimbra: Almedina.

Teaching and learning methods

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

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% (The student will be assessed on 3 written papers accompanied by the teacher on its elaboration.)
3. Ongoing evaluation - (Regular, Student Worker) (Final)
 - Intermediate Written Test - 100% (Two written midterm exams, each worthing 50% of the final grade.)

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation

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09-04-2025	09-04-2025	09-04-2025	10-04-2025