

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<h2>SUBJECT DESCRIPTION</h2>	<p>MODELO PED.013.03</p>
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<i>Course</i>	Master in Management					
<i>Subject</i>	National and International Taxation					
<i>Academic year</i>	1	<i>Curricular year</i>	2023/2024	<i>Study period</i>	2nd semester	
<i>Type of subject</i>	Compulsory	<i>Student workload (H)</i>	Total: 168	Contact: 60	<i>ECTS</i>	6
<i>Professor(s)</i>	Expert Rui Portela					
<input checked="" type="checkbox"/> <i>Area/Group Coordinator</i> <input type="checkbox"/> <i>Head of Department</i>	PhD Rute Abreu					

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

The objectives defined in the UC of National and International Taxation, intend that the student:

- Obtain the necessary knowledge to develop your own competencies that allow the options placed on taxable persons to be included in the set of rules and decisions of a fiscal nature at national and international level.
- In the context of internationalization of companies, develop skills that allow them to combine theory with the resolution of practical cases, appropriate to the business reality.
- Obtain solid knowledge bases capable of allowing you to give an adequate answer to the problems of tax management, at national and international level.

2. PROGRAMME

1. Technical Information for Taxes between Countries
 - 1.1. The Directives for Administrative Cooperation (DACs).
 - 1.2. Foreign Account Tax Compliance Act (FACTA).
2. Conventions to avoid double taxation
 - 2.1. The Principle of universality or residence and the Principle of territoriality or source of income.
 - 2.2. The Double Taxation.
 - 2.3. The Double Taxation Conventions.
3. National and International Taxes on Income Tax
 - 3.1. The Special Regime of Taxation Profits, Interest and Royalties earned by non-residents without a permanent establishment.
 - 3.2. The "Participation Exemption".
 - 3.3. Fiscal framework of economic and financial relations with clearly favored taxation entities.
 - 3.4. Taxation of income earned by non-resident companies.
 - 3.5. Taxation of income earned abroad by domestic companies.
 - 3.6. The Tax Regime of Non-Habitual Resident.
 - 3.7. Taxation of virtual currencies in income tax.

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4. National and International Taxation on Value Added Tax

- 4.1. The location of international services.
- 4.2. The Taxation of services via electronic.
- 4.3. E-commerce.
- 4.4. The VAT framework for international goods transactions.
- 4.5. VAT Fraud.
- 4.6. Directives 2018/2057/EU of 20 December and 2013/42/EU of 22 July.
- 4.7. Taxation of virtual currencies in value added tax.

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The first objective, to obtain the necessary knowledge to develop their own competences that allow students to fit the options placed on taxable subjects in the set of rules and decisions of a fiscal nature at national and international level, will be achieved by teaching points 2. The Conventions to avoid Double Taxation; 3. National and International Taxation at the level of Income Tax and 4. National and International Taxation at the level of Value Added Tax.

The second objective, in the context of the internationalization of companies, to develop skills that allow them to combine theory with the resolution of practical cases, appropriate to the business reality, will be achieved by teaching points 3. National and International Taxation at the level of Income and 4. National and International Taxation at the level of Value Added Tax.

The third objective, to obtain solid bases of knowledge capable of allowing the student to give an adequate answer to the problems of tax management, at national and international level, will be achieved with the teaching of all the points foreseen in the Programmatic Contents, taking into account their interconnection.

4. MAIN BIBLIOGRAPHY

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Legislation

Autoridade Tributária (AT, 2024a). Código do IRC. Lisboa: AT
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Autoridade Tributária (AT, 2024c). Código do IVA. Lisboa: AT.
Autoridade Tributária (AT, 2024d). EBF. Lisboa: AT.
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Web-references

1. <http://www.portaldasfinancas.gov.pt/>
2. <http://www.dgsi.pt/>
3. <https://www.caad.org.pt/>

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5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Teaching Methodologies:

Theoretical-practical expository method using audiovisual media; Case Study; Seminar; Provision of e-learning content; Collaborative work tools; Periodic collaboration sessions.

Evaluation Rules

Continuous assessment and Assessment by examination in the normal time: the student obtains approval when the weighted average of two factors is equal to or greater than ten (10) values, on an entire scale between zero and twenty, being exempted from examination. First factor: a written test and a minimum score of seven (7) values. This factor is weighted with 40% of the final grade. Second factor: carrying out an investigation work (group up to a maximum of 2 elements), with delivery in paper format and digital support, presentation and individual discussion by all elements of the group. This factor is weighted with 60% of the final grade.

Assessment by examination in the extra time: the student who has not passed the continuous assessment or by exam in the normal season, or has not taken them, obtains approval when the exam classification at the time of appeal is equal to or greater than ten (10) values, on an entire scale between zero and twenty. The exam is held on a date fixed by the ESTG Management.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Theoretical-practical expository method using audiovisual means - so that the student gains knowledge in the area of Taxation through the dynamics of the learning process that is driven by the use of audiovisual means;

Case Studies – so that the student gains knowledge and skills with a view to adopting or advising on taking, efficiently and effectively, decisions to comply with tax obligations, implying a practical approach through case studies;

Seminar - for the student to gain knowledge in the area of taxation in a real context through the experiences of personalities of recognized national and international merit;

Provision of multimedia contents in e-learning – so that the student can access the contents of the curricular unit through new methods, activities and communication tools, through which the student accesses the contents of the curricular unit and masters the tools, concepts, methodologies and techniques that reinforce its capacity for critical action and provide it with a global vision to optimize its performance in the area of taxation;

Collaborative work tools - so that the student participates in an interventional and proactive way in the elaboration and discussion of new strategies and practices that allow him to develop a critical capacity for action in terms of planning, organization, coordination and evaluation of tax obligations, based on compliance with legal regulations;

Periodic collaboration sessions - so that the student reinforces his capacity for critical action and consolidates knowledge in order to gain skills that guarantee efficient and effective decision-making to comply with tax obligations.

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7. ATTENDANCE

Not applicable.

8. CONTACTS AND OFFICE HOURS

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Telephone: + 351 271 220120
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9. OTHERS

Not applicable.

March 14, 2024

Professor

(signature)

Area/Group Coordinator

(signature)