

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO</p> <p>TÉCNICO GUARDA</p>	<h2>SUBJECT DESCRIPTION</h2>	<p>MODELO PED.013.03</p>
---	------------------------------	--------------------------------------

<i>Course</i>	Accounting					
<i>Subject</i>	Taxation I					
<i>Academic year</i>	2023/2024	<i>Curricular year</i>	2nd	<i>Study period</i>	2 semester	
<i>Type of subject</i>	Compulsory	<i>Student workload (H)</i>	Total: 168	Contact: 75	<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 Taxation I, in view of the normative and legal changes, intend that the student:

- Obtain knowledge and skills in the area of Portuguese taxation in terms of Value Added Tax and the VAT Regime for Intra-Community Transactions based on the rules and regulations that result from European Union regulations;
- Develop knowledge and skills in the area of Portuguese taxation in terms of Property Taxes - IMT and IMI, Stamp Tax and Special Taxes on consumption,

And, in view of the International Standards (IAESB-IFAC), the student in this UC must acquire the following learning outcomes, which can be applied in work environments characterized by moderate levels of ambiguity, complexity and uncertainty, explain compliance with national taxation (Portuguese) and its declarative requirements; prepare direct and indirect tax calculations for individuals and organizations; analyze tax issues associated with non-complex international transactions; explain the differences between tax planning, tax avoidance and tax evasion; and also describe and explain the context and scope of intervention of the representation of taxpayers by certified accountants, in the graceful phase of the tax procedure and in the tax process, up to the limit from which, in legal terms, it is mandatory the appointment of a lawyer, within the scope of issues related to the specific competences of Certified Accountants.

2. PROGRAMME

1. Consumption and Expenditure Taxes.

1.1. Evolution of Consumption Taxation

1.1.1. Value-added tax

1.1.1.1. Study of the Value Added Tax Code

1.1.1.1.1. Incidence

1.1.1.1.2. Exemptions

1.1.1.1.3. Taxable amount

1.1.1.1.4. Fees

1.1.1.1.5. Tax Settlement and Payment

1.1.1.1.6. Tax Inspection and Official Determination

1.1.1.1.7. Taxpayer guarantees

1.1.1.2. VAT regime on intra-community transactions

1.1.1.3. Other Diplomas Related to VAT

1.1.1.4. Special tax regime for second-hand goods, objects of art, collectibles and antiques

1.1.2. Community tax harmonization

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO</p> <p>TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO PED.013.03</p>
---	-----------------------------------	--------------------------------------

- 2. Wealth Taxes
 - 2.1. Property tax
 - 2.2. Municipal Tax on Real Estate Transfers

3. Stamp Tax

- 4. Special Taxes
 - 4.1. Vehicle Tax Code
 - 4.2. Tax on Alcohol and Alcoholic Beverages
 - 4.3. Tax on Petroleum Products
 - 4.4. Tobacco Tax

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The first objective, obtaining knowledge and skills in the area of Portuguese taxation in terms of Value Added Tax and the VAT Regime in intra-community transactions, will be achieved with the teaching of point 1. Taxes on Consumption and on Expenditure.

The second objective, to develop knowledge and skills in the area of Portuguese taxation in terms of Property Taxes - IMT and IMI, Stamp Tax and Special Taxes, will be achieved with the teaching of points 2. Property Taxes, 3. Stamp Tax and 4. Special Taxes.

4. BIBLIOGRAPHY

Carlos, A., Antunes, I., Durão, J. e Pimenta, M. (2023). Guia dos Impostos em Portugal 2023. Lisboa: Editora Quid Juris. ISBN: 978-972-724-880-3

Internacional Accounting Education Standards Board (IAECS, 2019). Handbook of International Education Pronouncements. New York: IFAC

Lima, Emanuel (2003). Imposto sobre o Valor Acrescentado – Anotado e Comentado 9ª edição. Porto: Porto Editora. ISBN: 9789720011145

Neves, Filipe (2018). Regime do Iva nas Transações Intracomunitárias - Anotado e Comentado. Lisboa: Almedina. ISBN: 9789727247912

Palma, Clotilde (2022). Introdução ao Imposto Sobre o Valor Acrescentado – Cadernos IDEFF n.º 1. 6ª Edição – Reimpressão 2022. Lisboa: Almedina. ISBN: 9789724056562

Palma, Clotilde; Santos, António C. (2014). Código do IVA e RITI Notas e Comentários. Lisboa: Livraria Almedina. ISBN: 9724056244

Rocha, António S.; Brás, Eduardo J. (2022). Tributação do Património - IMI - IMT e Imposto do Selo - Anotados e Comentados. 3ª Edição Revista, Ampliada e Atualizada. Lisboa: Livraria Almedina. ISBN: 9789894007654

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<h2>SUBJECT DESCRIPTION</h2>	<p>MODELO PED.013.03</p>
--	------------------------------	-------------------------------------

LAW

Código Civil
Constituição da República Portuguesa
Autoridade Tributária (AT, 2024a). Código do IMI. Lisboa: AT
Autoridade Tributária (AT, 2024b). Código do IMT. Lisboa: AT
Autoridade Tributária (AT, 2024c). Código do IS. Lisboa: AT
Autoridade Tributária (AT, 2024d). Código do IVA. Lisboa: AT
Autoridade Tributária (AT, 2024e). EBF. Lisboa: AT
Autoridade Tributária (AT, 2024f). RITI. Lisboa: AT

Web-references:

1. <http://www.portaldasfinancas.gov.pt/>
2. www.seg-social.pt
3. <http://www.dgsi.pt/>

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Teaching Methodologies:

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

Evaluation Rules:

Continuous assessment: the student obtains approval when the final classification is equal to or greater than ten values, on an entire scale between zero and twenty, being exempt from the exam. The final classification results from the weighting of two factors. First factor: two written tests, the 1st being carried out on a date set by the Professor and the 2nd carried out on a date set by the ESTG Management, weighted with 80% of the final grade. There is a requirement that the grade obtained in each test cannot be lower than seven points. Second factor: carrying out a group project (maximum of 3 students) and its presentation by all its members, on a topic to be defined by the Teacher. This factor is weighted with 20% of the final grade.

Assessment by examination in the normal time: the student who did not obtain approval at the continuous assessment, or did not do it, obtains approval when the classification is equal or superior to ten values, in an entire scale between zero and twenty. The examination (with consulted legislation) is on the date fixed by the Board of ESTG.

Assessment by examination in the extra time: the student who did not obtain approval at the continuous assessment or by examination in the normal time, or did not do it, obtained approval when the classification on the exam in the extra time is equal to or greater than ten values, on an entire scale between zero and twenty. The examination (with consulted legislation) is on the date fixed by the Board of ESTG.

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<h2>SUBJECT DESCRIPTION</h2>	<p>MODELO PED.013.03</p>
--	------------------------------	-------------------------------------

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.

7. ATTENDANCE

Not applicable.

8. CONTACTS AND OFFICE HOURS

Professor: Rui Vieira Portela (ruivportela@ipg.pt)

Office: 52

Telephone: + 351 271 220120

Office hours: Thursdays: 8:00 pm - 9:00 pm.

Professor Coordinator: Rute Abreu (ra@ipg.pt)

Office: 50

Telephone: + 351 271 220 120 (VoIP: 1250)

9. OTHERS

Not applicable

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO</p> <p>TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO PED.013.03</p>
--	-----------------------------------	-------------------------------------

February 16, 2024

Professor

(signature)

Area/Group Coordinator

(signature)