

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Accounting					
Subject	Tax Law					
Academic year	2023/2024	Curricular year	2nd	Study period	1 semester	
Type of subject	Compulsory	Student workload (H)	Total: 112	Contact: 60	ECTS	4
Professor(s)	Expert Rui Portela					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department		PhD Rute Abreu				

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

The objectives defined in the UC of Tax Law, in view of the normative and legal changes, intend that the student acquires:

- Knowledge necessary to develop their own competencies that allow them to fit the options offered to taxpayers in the set of rules and decisions of a fiscal nature.
- In the context of an accelerated change in tax legislation, combine theory with the resolution of practical cases, based on the legislation currently in force.
- Guarantee of learning that prepares the student with solid bases of knowledge capable of allowing him to give an adequate answer to the problems of tax management, whatever the rules in force.

And, in view of the International Norms (IAESB-IFAC), the student in this UC must acquire the following learning results, 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, further, describe and explain the context and scope of the representation of taxable persons by certified accountant professionals, in the graceful phase of the tax procedure and in the tax process, up to the limit beyond which, under legal terms, it is mandatory the constitution of a lawyer, within the scope of issues related to the specific skills of Certified Accountants.

2. PROGRAMME

1. General Law Entities: Brief introduction to the Law, with particular reference to Tax Law
 - 1.1. Concept of Law;
 - 1.2. Sources of Law; Fundamental ethical principles; Hierarchy of Law Sources: Constitution of the Portuguese Republic; International Standards (Constitutive Rules of the EU Treaties, EU Standards - Regulations and Directives); Law and Decree-Law; Regulations.
 - 1.3. Law enforcement in time: entry into force of a law; the principle of non-retroactivity.
 - 1.4. The legal relationship - elements: legal act, legal fact, parties, subjects, legal capacity, object, guardianship, evidence, guarantee and prescription.
 - 1.5. Nature and autonomy of Tax Law
 - 1.6. Relations of Tax Law with other branches of Law
2. Tax Theory
 - 2.1. Tax Concept
 - 2.2. Related Tax Figures
 - 2.3. Tax Stages
 - 2.4. Tax Classification

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3. Sources of Tax Law: Constitution; International Conventions; Community law; Laws; Regulations; Contracts; Jurisprudence; Doctrine; Custom; Tax codification
4. Interpretation and Integration of Tax Laws
 - 4.1. The interpretation of the Tax Law
 - 4.2. The Gaps in Tax Law
 - 4.3. The anti-abuse clauses
5. The Fiscal-Tax Legal Relationship
 - 5.1. Caraterization
6. The elements of the Fiscal-Tax Legal Relationship
 - 6.1. The subjects legal - tax relationship:
 - 6.1.1. Subjects - legal personality and tax legal capacity; the Tax Administration - bodies and competencies.
 - 6.1.2. Tax liabilities originating and non-originating (the tax substitution)
 - 6.2. The object - the provision of tax (immediate and immediate object)
 - 6.3. The taxable event - The constituent fact, or event generating the tax relation, the extinctive facts of the legal tax relationship: Dation in fulfillment of the tax obligation, the limitation of the tax obligation.
 - 6.4. The guarantees of the legal relationship of the tax - Tax guarantees in general, Tax guarantees in particular.
7. Posting and Settlement Process
 - 7.1. Initiative in the launching and settlement process: the taxpayer's initiative - self-assessment and settlement,
 - 7.2. Unofficial initiative - the liquidation of AT's jurisdiction (additional liquidation).
8. Tax Illegality and Tax Infringement
9. The Fair Impediment Regime provided for in the Statute of the Order of Certified Accountants within the scope of tax infringement
10. The Portuguese Tax System - Historical Perspective
 - Income Tax of Collective Persons (IRC, in portuguese)
 - Value Added Tax (IVA, in portuguese)
 - Income Tax of a Person (IRS, in portuguese)
 - Municipal Property Tax (IMI, in portuguese)
 - Municipal Selling Property Tax (IMT, in portuguese)
 - Stamp Tax (IS, in portuguese)
 - Tax Benefits Statute (EBF, in portuguese)

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The first objective to acquire the necessary knowledge to develop their own competences that will allow them to fit the options placed on taxpayers in the set of rules and decisions of a fiscal nature will be achieved by teaching the points 1. General Notions of Law: Brief introduction to Law, with particular reference Tax Law; 2. Tax Theory; 4. Interpretation and Application of Tax Laws and 5. The Legal Fiscal -Tax Relationship.

The second objective, in the context of accelerated change in tax legislation, combining theory with the resolution of practical cases, based on the legislation currently in force, will be achieved by teaching the points 3. Sources of Tax Law: Constitution; International Conventions; Community law; Laws; Regulations; Contracts; Jurisprudence; Doctrine; Custom; Fiscal codification and point 10. The Portuguese Tax System - historical perspective.

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The third objective guarantees a learning process that prepares the student with solid bases of knowledge capable of allowing him to give an adequate answer to the problems of tax management, whatever the rules in force will be achieved with the teaching of points 7. Launch and liquidation process, 8. Tax illegality and tax infraction and point 9. The Fair Impediment Regime provided for in the Statute of the Order of Certified Accountants within the scope of tax infringement.

4. BIBLIOGRAPHY

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Vasques, S. (2018). Manual de Direito Fiscal. 2ª Edição - Reimpressão 2021. Coimbra: Almedina. ISBN: 9789724074290

LAW

Código Civil

Constituição da República Portuguesa

Autoridade Tributária (AT, 2023a). LGT. Lisboa: AT.

Autoridade Tributária (AT, 2023b). CPPT. Lisboa: AT.

Autoridade Tributária (AT, 2023c). RGIT. Lisboa: AT.

Autoridade Tributária (AT, 2023d). RCPITA. Lisboa: AT.

Autoridade Tributária (AT, 2023e). Código do IRC. Lisboa: AT

Autoridade Tributária (AT, 2023f). Código do IRS. Lisboa: AT

Autoridade Tributária (AT, 2023g). Código do IMI. Lisboa: AT.

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Autoridade Tributária (AT, 2023j). Código do IVA. Lisboa: AT.

Autoridade Tributária (AT, 2023k). EBF. Lisboa: AT

Web-references:

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

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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 weighted average of two written tests (with consultation of the Legislation), the 1st held on a date set by the teacher and the 2nd held on a date set by the ESTG Board, weighted with 50% of the final grade, is equal to or greater than ten (10) values, on an entire scale between zero and twenty, with no need for examination. There is a requirement that the grade obtained in each of the tests cannot be less than seven (7) values.

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.

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

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

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9. OTHERS

Not applicable

September 18, 2023

Professor

(signature)

Area/Group Coordinator

(signature)