

## TAXATION FOR BUSINESS

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Code: 12116

Main Scientific Area: Taxation

Lecturer: Paulo Sérgio Gomes Macedo

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 60h Total Workload: 108h

ECTS: 6,0

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### **Objectives**

This course aims to equip participants with a fiscal reasoning necessary to identify and solve practical problems and the study of the fiscal impact of making operational and strategic decisions in companies, in the areas of taxation of corporate income and the taxation of consumption. Thus, they would have a solid preparation to respond to real problems of corporate taxation across determine the tax implications of individual cases and critically assess the tax options in the current fiscal practice.

### **Learning Outcomes**

On completion of this course, students should be able to:

- Understanding the link between accounting income and taxable income;
- Distinguish the tax rules applicable to residents and non-residents;
- Recognize and quantify the tax adjustments to income and expenditure accounts;
- Understand the obligations of withholding and payment on account;
- Relate accounting and taxation;
- Be familiar with tax returns and timing of tax returns;
- Have self-confidence in solving tax problems, in the personal or business level;
- Be prepared for future changes in the law and interpret the real consequences of these changes;
- Formulate and resolve problems concerned to the Portuguese corporate taxation.

### **Course Contents**

1. The role of taxation in business management

2.IRS. 2.1. Characterization 2.2. Practical cases concerning Categories A, B, E and F

3.IRC 3.1 Structure of the tax and incidence rules 3.2 Taxation of non-residents 3.3 Allocation of taxable profit to accounting periods 3.4 Accretions and Erosions to net worth 3.5 Non-deductible expenses 3.6 Depreciation and impairment losses 3.7 Provisions 3.8 Calculation and payment of tax 3:9 Simplified regime 3:10 The model declaration<sup>22</sup>

4.VAT 4.1 Taxable transactions, taxable persons and territoriality; Chargeable event and chargeability of tax 4.2 Exemptions without and with the right to deduct; option for taxation; 4.3 Taxable persons that does not have a full right of deduction 4.4 The right to deduct their conditions and exclusions 4.5 Adjustments and VAT recovery rules 4.6 Special Regimes 4.7 VAT on international operations 4.8 VAT Declaration

### **Recommended Bibliography**

Código do IRS. Código do IRC. Código do IVA. Regime do IVA nas Transações Intracomunitárias BASTOS, Rui: BRÁS CARLOS, A.; ABREU, I.; DURÃO, J.; PIMENTA, M. A.: Guia dos Impostos em Portugal 2023, Quid Juris, 2022 CATARINO, J. Ricardo; GUIMARÃES, Vasco B.: Lições de Fiscalidade Vol. I e II, Almedina, 2015 Códigos Tributários - Edição Universitária, Almedina, 2016 DOURADO, Ana P.: Direito Fiscal – Lições, Almedina, 2016 MENDES, A. Rocha: O IRC e as Reorganizações empresariais, Universidade Católica, 2016 MORAIS, Rui D.: Apontamentos ao IRC, Almedina, Coimbra, 2009 NABAIS, J. Casalta: Introdução ao Direito Fiscal das Empresas, Almedina, 2013 PALMA, Clotilde: Estudos de IVA III, Almedina, 2016 SANTOS, A. Carlos; PALMA, Clotilde: Código do IVA e RITI - Notas e Comentários, Almedina, 2014 SARMENTO, J. Miranda; NUNES, R.: Exercícios e Casos Práticos de IRC

### **Learning and Teaching Methods**

Having defined the general objective that students come by attending this course, to obtain a solid and comprehensive knowledge of the Portuguese Tax System, in particular with regard to the two taxes with the greatest impact on business management, it seems that this goal only it can be achieved through a expositive methodology, echoing the general principles underlying our fiscal system and our legal system, while calling into play matters related to the application in taxation of international operations. Being concerned the study of two of the main taxes of the Portuguese tax system, then, in addition to the theoretical framework he too expository, we can not let to explore the practical component of taxes, disseminating knowledge and sensitive techniques to bring students to know how to do. Additionally, students are always challenged to research and research by placing problems and the challenge of resolution.

### **Assessment Methods**

In this curricular unit will be used the following method of evaluation:

1. The evaluation will be continuous with the following arrangement:

- Evaluation through two tests (60% + 40%)

First test: IRS (20%) + IRC (40%)

Second test: VAT (40%)

2. The resource and special assessment times have the sole element of the assessment written exam with a weight

of 100% and a minimum score of 9.5.

3. The remaining evaluation rules conform to the provisions in the Esg's Knowledge and Competence Assessment Regulation.