

TAXATION

Degree in Public Management

Code: 12118

Main Scientific Area: Taxation

Lecturer: Ana Cristina dos Santos Arromba Dinis

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 60h Total Workload: 108h

ECTS: 6,0

Objectives

The study programme presented is, therefore, able to equip students with the necessary skills to analyse, advise and solve problems concerning the taxation of personal income, consumption, and property taxes, to prepare students to:

Understand the main aspects of the taxation of personal income in the Portuguese tax system;

Understand the mechanism of the VAT;

Know the property taxes and understand their mechanisms of operation, namely in the framework of the incidence, exemptions, taxable value, tax rates, and payment level;

Find a solution in terms of VAT, PIT, CIT, IMI, and IMT to solve the various problems facing agents, given the diversity of situations portrayed by public reality. Develop a critical analysis for a suitable framework and tax planning, finding appropriate solutions to specific problems of the day-to-day public authorities.

Learning Outcomes

At the end of this course students should be able to:

- Knowing the Portuguese tax system generically;
- Understand the central taxes on the Portuguese Tax System, under income, consumption and property;
- Formulate and resolve problems concerned with property taxation in a technically and scientifically structured way;
- Use research methods in the field of taxation, to find the law and apply the doctrine to concrete problems, with a resolution view.

Course Contents

Module 1 – Introduction to Taxation

- 1.1. General aspects: Taxation and its objectives
- 1.2. General tax theory - brief references
- 1.3. Taxes Classification
- 1.4. Tax systems - typology / The Portuguese Tax System
- 1.5. Tax benefits and tax expense

Module 2 - Taxes on Income

- 2.1. Individual Income Tax (IRS)
 - 2.1.1. IRS Characterization
 - 2.1.2. Tax benefits, Objective /subjective IRS exemptions
- 2.2. Corporate Income Taxation (CIT)
 - 2.2.1. CIT Characterization
 - 2.2.2. Tax benefits, CIT Objective / subjective exemptions

Module 3 - Value Added Tax (VAT)

- 2.1. VAT Characterization
- 2.2. The Mechanics of Tax – tax credit method; settlement/ deduction; Tax benefits;
- 2.3. The VAT framework of public entities
- 2.4. The problem of subjects' liabilities.

Module 4 - Taxation of Assets

- 4.1. Taxation of assets
- 4.2. The Municipal Property Tax (IMI) - a brief characterization of incidence, tax benefits, exemptions, rates, settlement, payment
- 4.3 The Municipal Tax on Onerous Transmissions of Real Estate (IMT) - brief characterization of incidence, tax benefits, exemptions, rates, settlement, and payment.

Recommended Bibliography

Código do Imposto Municipal sobre Imóveis.

Código do Imposto Municipal sobre as Transmissões Onerosas de Imóveis.

Código do Imposto sobre o Rendimento das Pessoas Singulares.

Código do Imposto sobre o Rendimento das Pessoas Coletivas.

Código do Imposto sobre o Valor Acrescentado.

Estatuto dos Benefícios Fiscais.

Textos e diapositivos fornecidos pela docente.

CELORICO PALMA, Clotilde (2011; 2015). As Entidades Públicas e o Imposto sobre o Valor Acrescentado - Uma Ruptura no Princípio da Neutralidade, Almedina.

Ferreira, Rui Miguel Zeferino e Teixeira, Glória (2017). Benefícios e Incentivos Fiscais: EBF e CFI, Lexit.

PAIVA, Carlos e JANUÁRIO, Mário (2014). Os Benefícios Fiscais nos Impostos sobre o Património: aspetos gerais da tributação no ordenamento jurídico português, Almedina.

Pires, José Maria Fernandes (2017). O Adicional ao IMI e a Tributação Pessoal do Património, Almedina.

D'Oliveira Martins, Guilherme Waldemar (2018). Os Benefícios Fiscais: Sistema e Regime, Almedina.

Learning and Teaching Methods

The program configuration and the choice of teaching methods and evaluation depend, in general, on the objectives to be achieved.

The course contents include the study of the main categories of Portuguese tax law and the study of the main Portuguese taxes.

Thus, considering that the central purpose of this study unit is to give an overview of taxation, the selected points for the composition of the syllabus correspond to a core of material considered essential within those areas.

The approach and exposure of the various syllabuses will be oriented to allow the achievement of the objectives identified above emphasizing, in general, understanding the main problems associated with each thematic area, knowledge of key concepts and general knowledge of existing taxation in Portugal. The study of the course contents will allow the formation of a critical perspective of the tax system and its goals.

Assessment Methods

*Continuous assessment (face-to-face and distance learning):

- Oral participation in classes- weighting 10%.
- Written mini-tests - weighting 40%
- Final evaluation (written test) - weighting 50%.

*Assessment in the appeal season (face-to-face and distance learning regime): by exam (100%).

*Special season assessment (face-to-face and distance regime): by exam (100%).