

IMPOSTO SOBRE A DESPESA

Degree in Taxation

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Code: 12127

Main Scientific Area: Taxation

Lecturer: Domingos Silva Fernandes

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 60h Total Workload: 136h

ECTS: 7,0

Objectives

This course provides a comprehensive coverage of the taxation issues relating to the consumption taxation. The course commences by examining the consumption taxation on the Portuguese Tax System and the common system of VAT in the European Community. The objectives of the course are to provide the necessary understanding of international aspects of the general and special consumption taxation, to equip students, as tax professionals, with the necessary skills to analyse, advise and to solve problems that companies have to face concerned to the application of VAT and other indirect consumption taxes. The study plan also favours the abilities and skills that are essential goals for our students: independence in the acquisition of knowledge and skills; capacity for reasoned critical analysis; independence of thought supported by scientifically, ethically and socially based elements.

Learning Outcomes

At the end of this curricular unit, students should be able to: understand the VAT calculation mechanism, identifying taxable transactions and taxable persons; distinguish the types of VAT exemptions and how they affect the right to deduct; calculate the taxable amount of VAT, the rate applicable to each transaction and the amount of VAT to be deducted; know and know how to apply the special and particular VAT regimes; understand the application of VAT to international operations. In a less detailed way, it is intended that they know and know how to apply the legislation and methodology for applying excise duties; know and identify taxable transactions, taxable persons, exemptions, rates and tax calculation method within the scope of excise duties; identify and solve problems related to general and special consumption taxation; use research methods in the field of consumption taxation, to find the legislation and doctrine applicable to specific problems, with a view to solving them.

Course Contents

1. The consumption taxation on the Portuguese Tax System
2. The Value Added Tax (VAT)
 - 2.1. Origin and characterization of VAT
 - 2.1.1. Origin and history
 - 2.1.2. VAT in the EU and VAT in Portugal
 - 2.1.3. Characterization of VAT

2.1.4. Method of Tax Credit

2.2. Taxable transactions

2.2.1. Supplies of goods and transactions treated as supplies of goods

2.2.2. Supplies of services and transactions treated as supplies of services

2.2.3. IntraCommunity acquisitions

2.2.4. Imports

2.3. Taxable persons

2.4. Territoriality - place of taxable transactions

2.5. Chargeable event and chargeability of tax

2.6. Exemptions

2.6.1. Exemptions without the right to deduct;

2.6.2. The right of option for taxation;

2.6.3. Exemptions with the right to deduct;

2.6.4. Exemptions to imports and other exemptions;

2.7. Taxable amount

2.8. Rates of VAT

2.9. Deductions

2.9.1. Origin and scope of the right to deduct;

2.9.2. Rules governing the exercise of the right to deduct;

2.9.3. Taxable persons that does not have a full right of deduction;

2.10. Obligations of taxable persons and certain non-taxable persons

2.11. Special schemes

2.11.1. Small firms

2.11.2. Second-hand goods, works of art, collectors' items and antiques

2.11.3. Investment gold

2.11.4. Travel agents

3. Car related taxation

4. Excise duty and other indirect consumption taxes established by the Community

Recommended Bibliography

Legislação do IVA (CIVA, RITI, legislação complementar)

PALMA, Clotilde Celorico (2017). Introdução ao Imposto sobre o Valor Acrescentado, Cadernos IDEFF n.º 1, 6ª edição.

BASTOS, Rui M. (2014). O Direito à Dedução do IVA. Almedina.

PALMA, Clotilde (2015). Estudos de IVA II. Almedina.

PALMA, Clotilde (2016). Estudos de IVA II. Almedina.

PALMA, Clotilde (2020). Estudos de IVA IV. Almedina.

PALMA, Clotilde (2020). Estudos de IVA V. Almedina.

PALMA, Clotilde (2021). Estudos de IVA VI. Almedina.

Learning and Teaching Methods

As future professionals in the field of Accounting and Taxation, students should know in depth the consumption taxation regime and its application in a national and international context. In this context, the syllabus was defined based on the objectives to be achieved, as well as the skills to be acquired by students. As there is a profound degree of harmonization of consumption taxation (general and special) at EU level, the approach will have to start with the analysis and study of the concepts and principles that emanate from the Community matrix of VAT and excise duties, which allows the necessary understanding to deepen the remaining content of the program. The essential aspects of characterization and operation of the VAT mechanism will be addressed so that in their professional future, students are able to properly frame, within the scope of indirect taxation, the operations carried out by the entities where they will carry out their activity, knowing their rights and duties. , the deadlines and formalities associated with compliance with them, as well as the means to react in the event of disagreement with the performance of tax entities. The approach to the matter will necessarily have a connection to the matters previously studied related to VAT accounting and other aspects dealt with in this UC will later be deepened in other UCs (International Taxation). In each of the domains of approach, the objective is aimed at the development of a critical spirit and initiative so that students who exercise or will exercise activity in the accounting and tax area are able to identify the best practices and, with autonomy, knowing how to apply them to the reality of each entity.

Assessment Methods

Continuous assessment results from carrying out 2 tests (Minimum score for the assessment test - 8 points):

- 1st written test (40%) – date to be confirmed by the Course Director

- 2nd written test (60%) – date to be confirmed by the Course Director

At the time of exams, the assessment will be 1 global exam, with a weighting of 100%.

All other rules comply with the KNOWLEDGE AND SKILLS ASSESSMENT REGULATION OF THE SUPERIORSCHOOL OF MANAGEMENT OF THE POLYTECHNIC INSTITUTE OF CÁVADO AND AVE

