

INTERNATIONAL AND CUSTOMS TAXATION

Degree in Taxation

Degree in Taxation

Code: 12128

Main Scientific Area: Taxation

Lecturer: José Carlos de Castro Abreu

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 60h Total Workload: 108h

ECTS: 6,0

Objectives

- Know the matters related to the taxation of international operations.
- Understand the principles inherent to the taxation of international income flows.
- Compare and articulate internal rules, the provisions of international conventions on double taxation and community harmonization in terms of direct taxation.
- Understand the main aspects involved in the application of international treaties on income taxes and their place and role in international law and master important concepts: residents, non-residents, permanent establishment, residence and source principles, double taxation.
- Assimilate the fundamental concepts inherent to VAT in international operations, bearing in mind the community matrix of the tax.
- Understand the matters inherent to Customs Taxation and its articulation with community rules regarding VAT.

Learning Outcomes

- Understand the principles of taxation of international income flows, enabling students to solve the problems that may arise in this area, bearing in mind the internal rules, in conjunction with the provisions of the international conventions on double taxation and Community harmonization in terms of direct taxation.
- Understand the main issues involved in the application of income tax international treaties and their place and role in the international legal order and dominate important concepts of the international income taxation: residents, non-residents, permanent establishment, residence and source principles, double taxation.
- To assimilate the fundamental concepts inherent to VAT in international operations, bearing in mind the Community tax matrix. Mastering the particular aspects inherent in intra-Community transactions.

Course Contents

I. Taxation of income

1. National rules about the direct taxation: the Personal Income Tax and the Corporate Income Tax – a revision
2. The principles of direct international taxation and some concepts:
3. Residence principle versus source principle
4. Residents versus non-residents
5. Permanent Establishment Concept
6. Double Taxation and the relief methods
7. EU harmonization: the European directives on the taxation of income
8. The OECD model of DTC: articles, concepts and interpretation
9. Anti-Avoidance Rules

II. Taxation in the European Union

1. Value Added Tax (VAT) harmonization
2. The taxation at the member-state of destination versus taxation at the member-state of origin
3. Intra-Community acquisitions: general and special arrangements.
4. Triangular transactions

III. Customs Taxation

1. External trade policy of the European Union
2. Customs procedures
3. Taxation on transactions
4. Customs control

Recommended Bibliography

ABREU, José Carlos – “Fiscalidade Internacional” – abordagem prática no âmbito dos impostos sobre o rendimento. Edições Almedina, 2020.

Dourado, Ana Paula – Governação Fiscal Global, 2.^a Edição Revista e Atualizada, Almedina, 2018.

Morais, Rui Duarte – Imputação de Lucros de Sociedades Não Residentes Sujeitas a Um Regime Fiscal Privilegiado, Coimbra Editora, 2005.

OCDE (2017), <http://www.oecd.org/ctp/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm>.

PALMA, Clotilde Celorico, - Introdução ao Imposto sobre o Valor Acrescentado, Almedina, 6.ª Edição, 2016.

Palma, Clotilde Celorico - A tributação da economia digital – Evolução recente na União Europeia, Estudos do IVA V, Almedina, 2020.

Palma, Clotilde Celorico / Santos, Antonio Carlos Dos – Código do IVA e RITI - Notas e Comentários, Edições, Almedina, 2014.

Palma, Clotilde Celorico / Laires, Rui – O novo Regulamento de aplicação da Directiva IVA e a localização das prestações de serviços, Revista de Finanças Públicas e Direito Fiscal, Ano IV, n.º 4, Lisboa, 2012.

Pereira, Paula Rosado – Princípios do Direito Fiscal Internacional – Do Paradigma Clássico ao Direito Fiscal Europeu, Almedina, Coimbra, 2010.

Pinheiro, Gabriela – A Fiscalidade Directa na União Europeia, Coimbra Editora, 1998.

Pires, Manuel - Da dupla tributação jurídica internacional sobre o rendimento, Ministério das Finanças, Lisboa, 1983.

Pires, Rita Calçada – Tributação Internacional do Rendimento Empresarial gerado através do Comércio Electrónico – Desvendar mitos e construir realidades, Almedina, Coimbra, 2011.

Xavier, Alberto – Direito Tributário Internacional, Almedina, Coimbra, 2.ª edição atualizada, 2018.

Learning and Teaching Methods

With regard to income taxation, we stress the importance of contextualization of the tax rules applicable to international flows of income, from the perspective of domestic law but also of agreements internationally signed, particularly for the emerging discipline of OECD Model Convention and its relation to the harmonization instruments issued by EU bodies.

In indirect taxation, the approach is twofold: on the one hand, in the analysis of the application of VAT in an international context, in operations within the EU; on the other hand, to extra-union operations (customs taxation).

In each domain of approach we aim the developing of a critical spirit and initiative to make students, who are pursuing or will pursue activities in Accounting and/or Taxation, able to identify best practices and, with autonomy, to apply them to the reality of each entity.

Assessment Methods

The evaluation will be continuous with the following arrangement:

1. Will be two partial tests, with a minimum grade of 8,00 v. and the final average for approval, will have a minimum score of 9.5.

In each of them will be subject to evaluation the subjects taught by the end of the week before the test date. The weights of each partial test will be the following:

- 1. ° Assessment test - 60%;

- 2. ° Assessment test - 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. In the evaluation tests, students can consult the legislation indicated by the teacher at the beginning of the semester. Consultation of annotated and/or commented legislation is prohibited.

All other rules comply with the Regulation for the Assessment of Knowledge and Skills of the IPCA Higher School of Management..