

TAX PLANNING

Degree in Taxation

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Code: 12129

Main Scientific Area: Taxation

Lecturer: Paulo Sérgio Gomes Macedo

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 45h Total Workload: 95h

ECTS: 5,0

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. Presentation of the topic within the scope of tax citizenship and not an absolute duty to pay taxes as a condition of life in society. Make students aware of the importance of the tax planning and management as an account in the definition of the company's global strategy. Delimitation of the concepts of tax planning and management and presentation of the importance that the issue of the subject has for governments and international associations, justified by the growing concern about the avoidance of taxation through fiscal schemes or adequate relocation (BEPS). Identification of some tax management measures, identifying and evaluating the tax options that taxable persons can take, based on a risk management and assessment model. Detailed analysis of national anti-abuse regulations

Learning Outcomes

Identify different types of tax handouts.

Describe the importance of the tax function as a variable to be taken into account when defining the company's global strategy.

Course Contents

1. Introduction: Why do we pay taxes? Social state. Fiscal status.

2. Tax custody concepts.

3. Framework Tax evasion, tax avoidance and tax responsible

4. The concept of tax abuse

5. The aggressive tax competitive

6. Anti-abuse measures

7. The general anti-abuse clause.

8. Illicit tax insurance

9. Tax management. Tax frameworks: Corporate Income Tax, Personnel Income Tax, Value Added Tax, Tax benefits and Property taxes.

Recommended Bibliography

CALDAS, Marta - O Conceito de Planeamento Fiscal Agressivo: Novos limites ao Planeamento Fiscal, Almedina, 2015. CATARINO, João Ricardo, GUIMARÃES, Vasco Branco. Lições de Fiscalidade – Gestão e Planeamento Fiscal, Vol.II, Almedina, 2015. COURINHA, Gustavo - A Cláusula Geral Anti-Abuso no Direito Tributário – Contributos para a sua compreensão, Almedina, 2009. NABAIS, José Casalta – Direito Fiscal, Almedina, 2019. PEREIRA, Manuel Henrique de Freitas. Fiscalidade, 6ª Edição, Almedina 2018 ROCHA, Joaquim Freitas – Introdução ao Planeamento Fiscal, Almedina, 2023 SANCHES, Saldanha - Reestruturação de Empresas e Limites do Planeamento Fiscal, Coimbra Editora, 2009. SEQUEIRA, Adilson: Planeamento e Gestão Fiscal, Escolar Editora, 2016 SILVA, Filipe Lobo - As Operações de Reestruturação Empresarial Como Instrumento de Planeamento Fiscal, Almedina, 2016.

Learning and Teaching Methods

The syllabus was defined based on the objectives that are intended to be achieved within this curricular unit, as well as the skills to be acquired by students. The coherence between these parameters is exemplified below. The concept and forms of development of fiscal planning are studied, as well as the existing anti-abuse measures are analysed. 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 taxes with the greatest impact, 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. Being concerned the study 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. Efforts will be made to prepare and encourage students to develop and apply mechanisms for consultation and research that allow, in a conscious and rigorous way, to face tax issues properly. In this way, it will be offered to students the practical work as the materials are being developed. Will be applied in this course, the system of theoretical and practical classes, where, initially, it will choose to give priority to the exposure of the subject by the teacher, which is always permeable to dialogue with students, encouraging their participation. Whenever possible, the theoretical presentation will be complemented by practical examples that help to better understanding of the subject under discussion. Secondly practical situations will be dealt with related matters taught, promoting the involvement of students, in the form of solving practical exercises, explanations and dialogue with students.

Assessment Methods

1.The evaluation will be continuous:

a) Partial test - will be two partial tests, with a minimum grade of 8,00 v. The weights of each partial test will be the following: - 1. º Assessment test (45%) - 2. º Assessment test (45%) (Expected date to confirm the direction of the course Taxation);

b) Attendance / participation / behavior - 10% weighting for the final grade: Attendance includes the student's presence in class but also and, fundamentally, the student's participation, commitment and behavior in the classroom and will be controlled by the teacher

The final average for approval, will have a minimum score of 9.5.

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.