

GENERAL NOTIONS OF NATIONAL AND EU LAW

Degree in Taxation

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Code: 16610

Main Scientific Area: Private Law

Lecturer: Isabel Sofia Meireles da Cunha Brites

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 60h Total Workload: 80h

ECTS: 5,0

Objectives

- Provide students with basic legal notions so that they can understand the need for Law;
- Understand the Law in its practical aspect, understanding its application, interpretation and organization;
- The students will also be encouraged to reasoning their legal thoughts and question them.

Learning Outcomes

- Understand the concept and fundamental problems of Law and, starting from the social nature of man, reconstitute the need and characteristics of the legal order;
- Identify the characteristics of legal norms, sources of law, their validity and hierarchy;
- Use the legal methodology, namely the interpretation of legal norms, the integration of gaps and the application of norms in time and space;
- Characterize the legal relationship, its concept, structure and elements;
- Understand the Law in its practical aspect, understanding its application, interpretation and organization.

Course Contents

I. The social nature of man:

1. The need for law
2. Legal order and other normative orders
3. Characteristics of the legal order
4. Legal protection

II. Legal norms and sources of law:

1. The legal norm
2. Sources of domestic law
3. European Union Law
4. The validity of the rules
5. Hierarchy of Sources and Norms – Conflicts of Norms

III. Legal methodology:

1. Interpretation of legal norms
2. The integration of gaps
3. Law Enforcement in Time
4. Law Enforcement in Space

IV. The legal relationship:

1. Concept of legal relationship
2. The subjects
3. Object
4. Legal fact
5. The legal business in particular
6. The Warranty

V. Introduction to European Union Law:

1. Brief Historical Introduction to EU Law
2. Introduction to the EU Integration Theory
 - 2.1. The Customs Union
 - 2.2. The Internal Market
 - 2.3. The Economic and Monetary Union
3. EU Law

3.1. The Sources of EU Law

3.2. EU Law Ensuring Mechanisms

3.3. The Constitutional Dimension of EU Law.

Recommended Bibliography

- BATALHÃO, Carlos José (2022). Direito, Noções Fundamentais. 3.^a Edição. Porto: Porto Editora. ISBN: 9789720003393

- JUSTO, Santos Justo (2022). Introdução ao Estudo do Direito. 13.^a Edição. Editora Petrony. ISBN: 9789726853237

- MACHADO, João Baptista (2017 - reimpressão 2022), Introdução ao Direito e ao Discurso Legitimador. Coimbra: Editora Almedina. ISBN: 9789724004716

- MARTINEZ, Pedro Romano (2021). Introdução ao Estudo do Direito. Lisboa: AAFDL Editora/Imprensa FDUL. ISBN: 9789899091023

Learning and Teaching Methods

- The skills acquired by the students will allow the understanding of the essential principles and knowledge of Law and, also, the development of the necessary techniques in the resolution of practical cases about legal situations.

- The subject matter of the curricular unit's syllabus corresponds to that which appears to be essential to the competences of a professional in the area. The perspective is always placed on the acts that fall within the future professional competences, and on the typical and most relevant activity for taxation.

- It is intended, at the end of the approach of the various chapters, to provide students with the necessary skills to understand the practical cases and their quick and effective resolution.

- At the end of the semester, students will have acquired the basic knowledge necessary for the interpretation and implementation of a large part of civil legislation.

Assessment Methods

Assessment within the scope of this curricular unit will follow the modality of continuous and periodic assessment in the following ways:

- Carrying out two tests weighing 50% each for the final assessment.

- All moments of continuous assessment are mandatory. Missing any assessment period will result in the student being excluded from ongoing assessment.

- The dates for the evaluation moments will be included in the Schedule to be made available by the Course Director.

- In the exam periods of each semester and in the special and exceptional periods, the assessment will be carried

out exclusively by written exam with the subject matter of the entire semester, with a weight of 100% of the final assessment.

- Oral tests will not be carried out at any time of assessment.

- The use of any electronic element during the assessments is not permitted, and only the use of unannotated legislation previously defined by the teacher is permitted.