TRIBUTARY PROCEDURE AND PROCEEDINGS

Degree in Taxation Degree in Taxation

<u>Code:</u> 16815 <u>Main Scientific Area:</u> Administrative and Tax Law <u>Lecturer: Cláudio Miguel de Sousa Cardoso</u> <u>Language of Instruction:</u> Portuguese <u>Regime:</u> S2 <u>Contact Hours:</u> 45h <u>Total Workload:</u> 67h <u>ECTS:</u> 4,0

Objectives

With frequency and use of the Curricular Unit, students will be able to:

1. Know the notion of tax administration, the administrative activity of tax administration, tax jurisdiction and the actions of private subjects within the scope of tax procedures;

- 2. Understand the teleological unit and the principles that inform the activity of tax administration;
- 3. Know the non-objectionable guarantees and the objectionable guarantees of taxpayers and other tax obligors;
- 4. Know the phases of the tax procedure;
- 5. Know and understand the main tax procedures and their development;
- 6. Know the phases of the tax process and its principles;
- 7. Know the main tax procedural means.

Learning Outcomes

With the frequency and use of this Curricular Unit, it is intended that students are equipped with a sufficiently broad and enlightened mental and principle framework that enables the investigation, study and resolution of practical problems in a professional context in an autonomous way, as well as being able to to apply and develop the knowledge and content acquired in the context of academic research.

It is also intended that students are able to identify and understand the logic underlying the dynamics of administrative activity and tax administration and the administrative and jurisdictional guarantees of taxpayers and other tax obligors.

Course Contents

1. Introduction

- 1.1. Substantive tax law and adjective tax law
- 1.2. Tax administrative activity
- 1.3. The tax jurisdiction
- 1.4. The privatization of tax activity
- 1.5. Taxpayer guarantees
- 1.6. Normative sources of tax procedure
- 2. Tax Procedure
- 2.1. The notion of procedure
- 2.2. The phases of the tax procedure
- 2.3. The principles of tax procedure
- 2.4. The subjects of the tax procedure
- 2.5. Counting deadlines in the procedure
- 2.6. Tax procedures in particular (non-objectionable and objectionable)
- 3. Tax Process
- 3.1. Framework
- 3.2. Procedural legitimacy
- 3.3. Principles
- 3.4. Main procedural means
- 4. Tax arbitration

Recommended Bibliography

- MARTINS, Jesuíno Alcântara e ALVES, José Costa, Procedimento e Processo Tributário, Almedina, Coimbra, 2016;

- ROCHA, Joaquim Freitas da, Lições de Procedimento e Processo Tributário, 8.ª Edição, Almedina, Coimbra, 2023.

Learning and Teaching Methods

The syllabus will provide students with the necessary knowledge to identify, frame and understand what Portuguese

tax administration consists of, how its administrative activity is carried out, as well as the scope of tax jurisdiction. After this approach, the study of the dynamics of the tax procedure will follow, in particular the phases, principles and different typologies of the tax procedure. The tax process will also be addressed.

Finally, the non-objectionable guarantees available to the taxpayer and other tax obligations, whose importance is increasingly important, will be analyzed, as well as the objectionable, administrative and jurisdictional guarantees.

Assessment Methods

The continuous evaluation will be carried out, using:

- Two written tests, carried out in person, that will have a weight of 50% each, with the minimum score in each of them 8 points.

- The average of the two tests has a minimum value of 10 points.

- A minimum score of 8 points is fixed in the first written test, as a condition of access to the second written test defined for continuous assessment.

To evaluate the appeal period, it is determined that a written exam in person must be carried out with a minimum grade of 10 to complete the Curricular Unit.