TAXATION AND TAX AUDITING

MSc Degree in Auditing

Code: 24914

Main Scientific Area: Taxation

Lecturer: Rui Manuel Pereira Costa Bastos

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 44h Total Workload: 124h

ECTS: 6,0

Objectives

This curricular unit aims to provide professional development and improved performance of the business action in the field of Taxation and Tax Audit.

Learning Outcomes

The knowledge and skills to be developed are as follows: The objectives and competencies to be developed are the following: A) Recognize the nature and objectives of tax auditing; B) Understand the role of tax auditor and tax inspector; C) Know the procedure of tax inspection; D) Apply the acquired knowledge to plan and conduct a tax auditing; E) Know the tax on business point of view, through an approach to the most important taxes of Portuguese tax system, their articulation, areas of risk and tax planning; F) Know the trends in international taxation and its influence on the Portuguese model of taxation.

Course Contents

In order to achieve the above goals, the following programmatic contents are defined: 1. Concept of tax audit. Tax audit carried out by private auditors and public auditors (tax inspection). Risk from the tax inspection point of view. Competencies of a tax auditor / tax inspector and specific characteristics inherent to the activity of the tax inspection. 2. Analysis of legislation regulating the tax inspection procedure (LGT and RCPITA). 3. Analysis of several real cases involving tax inspection procedures. 4. Tax revenues 5. IRC incidence6. Audit to IRC model 22 declaration: detailed analysis of tables 07 (determination of taxable profit) and 10 (calculation of tax). 7. Relationship between accounting and taxation. 8. Periodization of taxable profit. 9. Rules for locating operations in VAT and triangular operations 10. Study of the main tax benefits.

Recommended Bibliography

Diapositivos facultados pelos docentes.

Código do Imposto sobre o Valor Acrescentado.

Código do Imposto sobre o Rendimento das pessoas Singulares.

Código do Imposto sobre o Rendimento das pessoas Coletivas.

Estatuto dos Benefícios Fiscais e Código Fiscal ao Investimento.

Lei Geral Tributária.

Regime Complementar do Procedimento de Inspeção Tributária e Aduaneira.

Regime do IVA nas Transações Intracomunitárias.

Learning and Teaching Methods

One of the goals of this curricular unit is to present the tax inspection procedure and the procedures to be used in order to check the degree of tax compliance. For this purpose, were introduced the first syllabus. Additionally, this curriculum unit aims to make students aware of aspects considered relevant in the area of Corporate Tax and Value Added Tax. For this purpose, were introduced the remaining syllabus.

Assessment Methods

The evaluation will be carried out according to the following criteria: - Evaluation through 2 tests (50% + 50%) For the student to obtain approval in this curricular unit, the aritmetic average of all evaluation components should be equal or superior 9,5 values.