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| ID | 3328 |
| Curricular Unit | Taxation |
| Regent | Manuel Henrique de Freitas Pereira |
| Learning Outcomes | Identify the basic principles and concepts of taxation, namely on its legal, economic and management aspects; Study the more important taxes of the Portuguese tax system. |
| Syllabus | General theory of taxes Tax law Taxation, economics and management Portuguese Tax System - recent evolution, present structure, future perspectives. Study of the more important taxes of the Portuguese Tax System (IRS, IRC, IVA e Security Social Contributions). |
| Evaluation | The teaching methodology is fundamentally based in theoretical-practical lectures, enabling a close contact between teacher and students, in the systematic use of concrete exercises/examples and in the development of a mandatory "group assignment", comprising the approach of a theoretical question and the resolution of an integrated exercise about IRS, IRC e IVA. The assessment consists in a written individual examination (60% of the final grade, subject to a minimum score) and a group assignment and its discussion with the teacher (40% of the final grade). |
| Bibliography | PEREIRA, M.H. de Freitas (2011), Fiscalidade, Almedina, Coimbra JAMES, Simon & NOBES, Christopher (2009), The Economics of Taxation, Pearson Education, Harlow, England. GOMES, Nuno Sá (1996), Manual de Direito Fiscal, vol. II, Centro de Estudos Fiscais, Lisboa. Legislação fiscal portuguesa |