

FUC - Ficha de Unidade Curricular

Curricular Unit's File

Code	L0605
Name (PT)	Fiscalidade
Name (EN)	Tax
Regime	Semestral
Level	1.º Ciclo
Teaching language	Português , Inglês
School	Escola de Gestão (EG)
Departament	DC
Scientific area	Contabilidade
Responsible academic staff	Paulo Jorge Varela Lopes Dias
Pre-requisites	N.a.
Objectives	The main purpose of this course is to enable the students to know and apply the main concepts of personal income tax, corporate income tax and value-added tax.
Learning outcomes	<ol style="list-style-type: none"> 1. To know and use the main concepts of tax. 2. To classify the income paid by companies in accordance with personal income tax (IRS) categories. 3. To apply the respective deductions at source. 4. To apply and determine the corporate income tax (IRC) value and to know its payment procedures. 5. To classify the trade operations in view of the value-added tax (VAT). 6. To understand the principal rules of determination of VAT in internal operations.
Syllabus	<p>I. Introduction</p> <p>Concept of tax</p> <p>Similar public revenues</p> <p>Types of taxes</p> <p>Moments of tax obligation</p> <p>Tax power and the taxpayers</p> <p>Constitutional tax principles</p> <p>II. IRS</p> <p>Personal incidence</p> <p>Gross value of each income categories</p> <p>Negative delimitation of statutory incidence</p> <p>Tax benefits of each income categories</p> <p>Deductions at source</p> <p>III. IRC</p> <p>Personal incidence</p> <p>Tax base</p> <p>Period of taxation</p> <p>Gross profits and costs (accounting and taxation)</p> <p>Others patrimonial variations</p> <p>Fiscal regime of subsidies</p> <p>Assets depreciation and revalorization</p> <p>Provisions and adjustment</p> <p>Social expenses</p> <p>Non deductible costs</p> <p>Gains and reinvestment</p> <p>Avoidance of economic and international double taxation</p> <p>Tax losses deduction</p> <p>Rates of IRC</p> <p>Fiscal transparency regime</p> <p>IV. IVA</p> <p>Characteristics</p> <p>Tax incidence</p> <p>Tax benefits</p> <p>General rules to locate operations</p> <p>Tax value determination</p> <p>Rates of VAT</p>

Assessment	<p>The continuous evaluation must consist of the following:</p> <ul style="list-style-type: none"> -Students must attend 80% of classes -An oral group presentation on a theme, counting as 15% of the final grade -An individual intercalary test, counting as 35% of the final grade -A global and individual examination/test, counting as 50% of the final grade and with at least 8 points. <p>Students in final assessment will only have one final exam. There will be an oral exam for students who had a grade superior to 16.</p>
Teaching methodology	<p>During the learning-teaching term each student should acquire analytical, information gathering, according with the established learning outcomes for this unit.</p> <p>To contribute to the acquisition of these skills the following learning methodologies (LM) will be used:</p> <ol style="list-style-type: none"> 1. Expository 2. Participative 3. Participative 4. Active 5. Self-study
Demonstration of the syllabus coherence with the curricular unit's objectives	<p>This "demonstration of consistency" stems from the interconnection of the syllabus with learning goals (LG) and is explained as follows:</p> <p>LG1: I - Introduction LG2 e LG3: II - Personal Income Tax (IRS) LG4: III - Corporate income Tax (IRC) LG5 e LG6: IV - Value Added Tax (IVA)</p>
Demonstration of the coherence between the teaching methodologies and the learning outcomes	<p>Learning-Teaching Methodologies (LTM) Learning Goal (LG)</p> <ol style="list-style-type: none"> 1. Expository, to the presentation of the theoretical reference frames LG1, LG2, LG4, LG5 2. Participative, with analysis and resolution of application exercises LG3, LG4, LG5, LG6 3. Participative, with analysis and discussion of case studies, and of support and reading texts LG3, LG4, LG5, LG6 4. Active, with the realization of individual and group works LG4 5. Self-study, related with autonomous work by the student, as is contemplated in the Class Planning. Transversal to all the LGs
Main Bibliography	<p>Constituição da República Portuguesa Lei Geral Tributária Códigos do IRS, IRC, IVA Estatuto dos Benefícios Fiscais "Impostos-Teoria Geral", Américo Fernando Brás Carlos, Almedina, (Cap. II, Cap. III, Cap. IV até ao ponto 65 e Cap. VIII). "Guia dos Impostos em Portugal", Brás Carlos, Irene Abreu, João Durão e Emília Pimenta, ed. Quid Juris</p>
Complementary Bibliography	<p>R. Musgrave e P. Musgrave ?Public Finance in Theory and Practice?, McGraw-Hill Alberto Xavier, "Manual de Direito Fiscal", Almedina Casalta Nabais, "Direito Fiscal", Almedina Teixeira Ribeiro, "Lições de Finanças Públicas", Coimbra Editora Henrique Quintino Ferreira "IRC - Determinação da matéria colectável", Rei dos Livros.</p>