



UNIVERSIDADE DE COIMBRA

COMPLEMENT TO THE CURRICULAR UNIT

Course unit title (curricular unit's official name in English)
Tax Law I
Class
1st Class
Responsible academic staff member (teacher's full name)
José Casalta Nabais
Syllabus (1000 characters available)
I Concept and scope of Tax Law Financial law and tax law Tax, fee and the other contributions Moments of tax life Some classifications of taxes Nature of tax law Relations of tax law with other branches of Law II The tax legal system Sources of tax law Interpretation, integration and effectiveness of tax law III Tax legal relationship Complex character and subjects of tax relationship Tax substitution Tax liability Transfer of tax obligation and extinction of the legal/tax obligation Cursory reference to the safeguards of tax obligations compliance IV Tax administrative activity Organs of tax administration Tax proceedings Process of execution Some special proceedings V Cursory reference to the taxpayers' procedural and due process rights The universe of taxpayers' procedural and due process rights Means of administrative and judicial review VI Reference to the Portuguese tax system
Bibliography (1000 characters available)
José Casalta Nabais, Direito Fiscal, 6ª ed., Almedina, Coimbra, 2010