



UNIVERSIDADE DE COIMBRA

## COMPLEMENT TO THE CURRICULAR UNIT

<b>Course unit title</b> (curricular unit's official name in English)
Tax Law I
<b>Class</b>
Second Class
<b>Responsible academic staff member</b> (teacher's full name)
Suzana Maria Calvo Loureiro Tavares Silva
<b>Syllabus</b> (1000 characters available)
Part I – Introduction 1. Concept of Tax 2. Tax Legal 3. An overview of Portuguese Tax System  Part II – Legal/tax relationship 1. Different meanings of Legal/tax relationship 2. Description of Legal/tax relationship 3. The vicissitudes of Legal/tax relationship 4. Extinction of tax obligation 5. Securities for tax obligation  Part III – Tax administration activity 1. Types of tax proceedings 2. Principles of tax proceedings 3. Assessment proceeding (based upon the IRS assessment proceeding) 4. Indirect measurement of taxable profit 5. Administrative acts in tax proceedings 6. Tax collection  Part IV – A brief reference to taxpayers' safeguards 1. Administrative challenge proceeding 2. Means of judicial review 3. A brief reference to judicial review of measurement
<b>Bibliography</b> (1000 characters available)
Sumários desenvolvidos, atualizados anualmente e disponibilizados on-line.  Extensive summaries will be updated once a year in order to be accessed online.