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General Overview

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Overall Objectives

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1.

Curso: Finanças Empresariais

Área/ Subárea: Direito Fiscal / Direito Fiscal e Fiscalidade (Tax Law)

Semestre: 3rd year / 6th Semester

Workload: 3 hours

ECTS: 4

2. In-depth analysis of the current legal framework of the Corporate Income Tax (*Imposto sobre o Rendimento de Pessoas Colectivas -IRC*), as well of some tax benefits applied to companies, in particular, the study of the tax rules applying to entities carrying out a commercial, industrial, or agricultural activity as main activity.

3. Corporate Income Tax

Nature and scope of the income tax

Taxable persons

Determining the tax result

Financial result and tax income

Subsidies

Inventories

Depreciation and amortisation rates for tax purposes

Tax deductible impairment losses

Tax deductible provisions

Leasing, ALD and lease-back

Capital gains and reinvestment

Economic double taxation relief on the profits and shares distribution

Tax losses

Tax rates

Declaring and paying the tax corporate

Corporate tax benefits

Tax planning and transfer pricing

4.Main Bibliography

PEREIRA, Manuel H. de Freitas, *Fiscalidade*, 4.^a ed., Coimbra, Almedina, 2011

CARLOS, Américo F. Brás, *Impostos – Teoria Geral*, 5.^a Ed., Coimbra., Almedina, 2016

NABAIS, José Casalta, *Direito Fiscal*, 10.^a Ed., Coimbra, Almedina, 2017

NABAIS, José Casalta, *Introdução ao Direito Fiscal das Empresas*, Almedina, 2013

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