

## Fundamental Notions of Taxation

### **General Objectives:**

This course aims to equip participants with the basic and fundamental knowledge of taxation.

### **Specific Objectives:**

At the end of the course trainees will be able to:

- Master concepts and practical aspects of taxation;
- Operate taxes on income and wealth.

### **Recipients:**

This course is aimed at technicians and coordinators with responsibilities for company taxation or who need to know the basics in this area.

### **Duration:**

18 Hours

### **Content Program:**

#### **Module I - Introduction**

- Fundamental Notions of Taxation;
- The importance of income and wealth taxes for the state and companies;
- Characterization of income and wealth taxes.

#### **Module II - Personal Income Tax**

- Characterization of personal income tax;
- Real and personal incidence;
- Taxable income;
- Specific Deductions, Deductions and Deductions from the Collection;
- Excise Duties: Settlement and Payment;
- Accessory Obligations;
- Practical Application of IRS, with the respective calculation;
- Filling in the official IRS forms.

## **Module III - Corporate Income Tax**

- Characterization of IRC;
- Incidence, Tax Transparency;
- Exemptions;
- Determining Taxable Income;
- Accounting and tax gains and losses;
- Deduction of Losses;
- Indicative Methods;
- Fees and Settlement;
- Payments;
- Accessory Obligations;
- Practical Application of IRC, with the respective calculation;
- Filling in the official IRC forms.

## **Module IV - IMI**

- Characterization of IMI;
- Incidence;
- Concept of property;
- Exemptions;
- Fees;
- Settlement and Payment.

## **Module V - IMT**

- Characterization of IMT;
- Incidence;
- Taxable Value;
- Exemptions;
- Fees;
- Settlement and Payment.