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PROGRAMME AND ABSTRACTS

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Tax Jurisdiction in the Territorial Sea

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The UNCLOS does not permit charges levied upon foreign ships just because of their passage through the territorial sea. As well, the same international law, points that charges may be levied upon a foreign ship passing through the territorial sea as payment only for specific services rendered to the ship. It is not possible a discrimination among foreign ships and (foreign) States. But that is not an opposition against tax provisions of one sovereign State in the territorial waters - situated adjacent to the landmass of the same State. The main objective of this paper is to answer the question: those propositions are secure and equal or are diverse (inside each country and in the international community)?

Methodology is the specific of the law scientific area, through the analysis of positive law in legal texts and on court decisions - thus in interaction with also exogenous regulatory needs.

The UNCLOS dispositions about taxation in territorial sea are not so clear and simple as it could be reached "prima facie".

In the federal states (and not federals) we found unclear/diverse interpretations of the internal law precisely about the power of taxation upon today's so many different activities on territorial sea - such as in fields of transports, marine environment, tourism, fisheries, energy.

Keywords: International and internal taxation, Territorial Sea. [1573]

A Evolução da Concentração Setorial em Portugal entre 1985 e 2006: A Perspetiva do Índice de Hirschman-Herfindahl

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Este estudo fornece uma análise comparativa sobre a evolução do grau de concentração de diferentes setores económicos, através do cálculo de índices Hirschman-Herfindahl, obtidos a partir de duas das principais fontes de informação sobre as empresas em Portugal, os Quadros de Pessoal do Ministério do Trabalho e da Solidariedade Social (1985-2006) e o Sistema de Contas Integrado das Empresas do Instituto Nacional de Estatística (2004-2006), aos quais foi aplicada a metodologia do "Manual da Demografia de Empresas" do Eurostat/OCDE. A análise por secção da CAE é posteriormente desagregada a dois dígitos. Entre 2004 e 2006, os sectores de mais elevada concentração são a "Fabricação de coque, produtos petrolíferos refinados e tratamento de combustível nuclear", a "Produção, distribuição de eletricidade" e os "Transportes Aéreos".

Keywords: Concentração; sectores, índice Hirschman-Herfindahl, Portugal. [1648]

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