University of Gdańsk

Subject card

Subject name and code	Tax planning in enterprises. National and international aspect, PG_00177400						
Field of study	Planowanie podatkowe w przedsiębiorstwach. Aspekt krajowy i międzynarodowy						
Date of commencement of studies	October 2025			Academic year of realisation of subject		2025/2026	
Education level	Master's studies			Subject group		Obligatory subject group in the field of study Optional subject group	
Mode of study	full-time studies			Mode of delivery		at the university	
Year of study	1			Language of instruction		Polish	
Semester of study	1			ECTS credits		2.0	
Learning profile	academic			Assessment form		credit	
Conducting unit	Department of Economic Policy -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Szczodrowski				
	Teachers		dr Grzegorz Szczodrowski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
	eNauczanie source addresses: Moodle ID: 12619 ATC-WE-MSG-MU2DZ-(2025/2026) Planowanie podatkowe w przedsiębiorstwach. Aspekt... https://mdl.ug.edu.pl/course/view.php?id=12619						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours	Self-study		SUM
	Number of study hours	30		19.0	1.0		50
Subject objectives	The aim of the course is to familiarize students with the forms and methods of tax planning in enterprises as a way to minimize burdens. The classes include the analysis of planning on a national and broader international basis based on the use of opportunities offered by tax havens.						

Learning outcomes			
	Course outcome	Subject outcome	Method of verification
	[EKONMU2_U03] can analyse causes and course of economic and social processes and phenomena, formulate his/her own opinions on the subject, construct research hypotheses, and select and apply methods of their verification	The student correctly uses economic data for tax planning.	[SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	The student describes the areas of tax planning at the national and international level.	[SW4] test/egzamin - ustny lub pisemny
	[EKONMU2_U01] can creatively interpret and explain economic and social phenomena and relations between them, using acquired knowledge of economics, finance and management sciences	Based on the theory of taxation, the student draws conclusions useful in tax planning.	[SU4] test/egzamin - ustny lub pisemny
	[EKONMU2_U07] can independently propose solutions to complex economic or social problems, select methods of analysis and conduct conclusive procedures in this respect	The student can compare and select tax planning options.	[SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego
	[EKONMU2_W02] has an in-depth knowledge of various types of existing economic entities and organisations as well as an extended knowledge of public institutions	The student understands the impact of tax policy on the real sphere functioning.	[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/dyskusja
	[EKONMU2_K03] inspires and organises preparation of economic and social projects, following the idea of sustainable development, reconciling legal, economic, ecological, political and social requirements	The student complements and expands the subject knowledge.	[SK1] wypowiedź ustna/rozmowa/dyskusja
	[EKONMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; can assess risks and threats and find ways of counteracting their effects	The student working in the profession achieves goals in accordance with accepted standards.	[SK1] wypowiedź ustna/rozmowa/dyskusja
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	The student defines and describes the concept of tax planning.	[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/dyskusja

Subject contents	Choosing the form of taxation in business activity.Principles of depreciation, calculation of social and health insurance and the choice of place of registration as parameters of tax planning.CIT and tax capital groups.Tax oases, OECD, avoidance of double taxation.Transfer prices.Tax sparing credit.Holding company as a tax planning instrument.Tax planning and circumventing the law. In order to deepen their understanding of the concepts discussed during lectures, students have the opportunity to attend consultations.
Prerequisites and co-requisites	

Assessment methods and criteria			
	Subject passing criteria	Passing threshold	Percentage of the final grade
	activity during the lecture	51.0%	20.0%
	exam test	51.0%	80.0%

Recommended reading	Basic literature	1. J. Wyciślok, Optymalizacja podatkowa: legalne zmniejszanie obciążeń podatkowych, C.H. Beck, Warszawa 2013. 2. Międzynarodowe planowanie podatkowe, pod red. Ł. Ziółka, E&Y, Difin 2007. 3. H. Bajrami: Systemy podatkowe w krajach przechodzących transformację, wpływ na tworzenie kapitału, Wydawnictwo Nasza Wiedza, Warszawa 2021. 4. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wyd. UG, Gdańsk 2021.
	Supplementary literature	1. Strategie podatkowe przedsiębiorstw, pod red. B. Ciupek i T. Famulskiej, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice 2013. 2. H. Kozłowska, Optymalizacja podatkowa przedsiębiorstwa w dobie kryzysu, Stowarzyszenie księgowych w Polsce, Warszawa 2011. 3.S. Kudert, M. Jamroży, Optymalizacja opodatkowania dochodów przedsiębiorców, ABC a Wolters Kluwer business, Warszawa 2007. 4. G. Szczodrowski, Polityka podatkowa środkowoeuropejskich krajów członkowskich UE w warunkach harmonizacji podatkowej, [w]: prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu - 2009, nr 39, tom II. 5. Current studies indicated by the Lecturer.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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