University of Gdańsk

Subject card

Subject name and code	Taks systems in the modern world, PG_00177362						
Field of study	Economics, International Economic Relations						
Date of commencement of studies	October 2023		Academic year of realisation of subject		2025/2026		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	6		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						
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		0.0	0.0		30
Subject objectives	The aim of the course is to familiarize students with contemporary tax systems and the various dimensions of choosing tax policy concepts. Given the economic role and significance of taxation, the course is structured by geographic regions. In line with this objective, topics such as tax havens and the avoidance of double taxation will also be discussed.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_W03] has advanced knowledge of the relations between economic agents and social organisations operating in the national, international and intercultural arenas	The student characterizes tax systems across diverse cultural contexts and elucidates the underlying causes of their differentiation.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
	[EKONL3_W05] has advanced knowledge of man as a subject who creates social structures and the principles of their functioning and of his action in these structures, knows well the motives of human economic decision-making	The student posseses advantage knowledge of interpersonal dynamics within the economic sphere and their influence on the macroeconomic environment and fiscal systems	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
	[MSGL3_U14] can interact and work in a team (including an international one), taking various roles within it	The student is capable of cooperating and working in a team, including in an international environment, assuming various roles in the process of tax analysis.	[SU2] presentation/project/paper/ report
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	In a professional context, the student makes economic decisions and implements project objectives based on analytical evaluation.	[SK4] test/exam - oral or written
	[MSGL3_W06] knows and understands the relations between economic entities and public institutions functioning in the national, international and intercultural realms	The student possesses knowledge and understanding of the relationships between economic entities and public institutions operating at national, international, and intercultural levels in the area of tax policy.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	The student is able to appropriately interpret the premises, causes, and effects of both proposed and existing tax systems.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
	[MSGL3_K03] participates in the preparation of economic and social projects; can reconcile legal, economic, ecological, political and social requirements	While engaged in tax planning activities, the student also takes into account non-economic factors, particularly legal, social, and environmental considerations.	[SK4] test/exam - oral or written
	[MSGL3_U01] can correctly interpret and explain economic and social phenomena, analyse their causes, course and connections between these phenomena using the acquired knowledge of economics, finance and international economic relations	Drawing on taxation theory, the student formulates conclusions with practical relevance to tax policy and application.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	In analyses and evaluations, the student is able to: interpret the impact of business cycle phenomena on tax policy, assess the influence of taxation on economic activity, and accurately interpret economic data.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
	[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	While engaged in tax planning activities, the student also takes into account non-economic factors, particularly legal, social, and environmental considerations.	[SK2] presentation/project/paper/ report [SK4] test/exam - oral or written
	[MSGL3_K05] correctly identifies, diagnoses and solves dilemmas and various options of solutions related to the profession	In a professional context, the student makes economic decisions and implements project objectives based on analytical evaluation.	[SK4] test/exam - oral or written
	[MSGL3_W03] has an advanced and structured knowledge of the world economy and international economic relations; understands the process of their evolution, including its causes and consequences	The student characterizes tax systems across different cultural contexts and explains the reasons behind their differences.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report

	Course outcome	**Subject outcome**	**Method of verification**
	[MSGL3_W01] has an advanced knowledge of economic sciences, in particular of economics and its place in the system of sciences, including within related disciplines	The student possesses advanced knowledge in the field of tax science and tax systems.	[SW4] test/exam - oral or written
	[EKONL3_W02] has advanced knowledge of the different types of existing business entities and organisations and public institutions	The student understands the interrelations between tax principles, the level of a country's economic development, and the structure of its tax system.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report

Subject contents	1. Introduction to Taxation and Tax Systems. 2. Taxes in the European UnionKey Characteristics of EU Taxation; Tax Harmonization; Taxation in the "Old" and "New" EU Member States. 3. Taxation in Developed OECD Countries; Requirements of International Agreements. 4. Tax Expenditures. 5. Tax Havens. 6. Tax Planning. 7. Taxation in the United States: Specifics of the Federal, State, and Local Tax System. 8. Taxation in the "Asian Tigers": The Old and New Asian Tigers. 9. Taxation in Africa and Other World Regions: Three Models of Taxation in Africa: Sub-Saharan Africa, Central Africa, and African Countries with Developed Market Economies, Selected Case Studies: Countries with Varying Levels of Economic and Political Development, Taxation in Australia and New Zealand. 10. Specific Tax Solutions Around the World. 11. Current Issues in Taxation. 12. Tax Rankings. Questions concerning more complex issues may be clarified during consultations.
Prerequisites and co-requisites	

Assessment methods and criteria	**Subject passing criteria**	**Passing threshold**	**Percentage of the final grade**
	case study	51.0%	30.0%
	written test	51.0%	70.0%

Recommended reading	Basic literature	1. Oficjalne materiały rządów i organizacji międzynarodowych, bieżące informacje i artykuły oraz opracowania podane przez Wykładowcę. Aktualizacja na platformie edukacyjnej. 2. H. Bajrami, Systemy podatkowe w krajach przechodzących transformację, wpływ na tworzenie kapitału, Wydawnictwo Nasza Wiedza, Warszawa 2021. 3. H. Litwińczuk, Międzynarodowe prawo podatkowe, Wydawnictwo Wolters Kluwer, Warszawa 2020. 4. G. Szczodrowski, Ocena prorodzinnych rozwiązań w podatku dochodowym od osób fizycznych z perspektywy tax expenditures, "Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach" 2012, nr 102, s. 194-204.
	Supplementary literature	1. Międzynarodowe planowanie podatkowe, red. Ł. Ziółek, E&Y, Difin1. , Warszawa 2007. 2. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wydawnictwo Uniwersytetu Gdański. 3. G. Szczodrowski, Polityka podatkowa środkowoeuropejskich krajów członkowskich UE w warunkach harmonizacji podatkowej, "Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu", 2009, nr 39, tom II, s. 325-331.ego, Gdańsk 2021.
	eResources addresses	
Example issues/ example questions/ tasks being completed		

Work placement	Not applicable

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