

Subject card

Subject name and code	Finance and taxes of sport - lecture, PG_00189539						
Field of study	Law in Sport						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			3.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Łukasz Kielin				
	Teachers						
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	2.0	45.0		77	
Subject objectives	The aim of the course is to provide participants with knowledge of Polish and international tax law in the context of sports activities. The classes will enable participants to understand the specifics of taxation of the income of athletes, sports clubs, event organizers, and entities operating in the sports industry. Participants will learn how to identify and analyze tax obligations in various models of sports activities and interpret tax regulations, taking into account the case law and practice of tax authorities. In addition, participants will learn about the methods of financing sports, both by public and private entities.						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	[PSPORTL3_UO6] Is able to plan and organise his/her own work and is prepared to participate in the work of teams performing tasks related to legal, organisational or administrative activities in sport, as well as to co-organise and coordinate simple team activities.	has the ability to search for, select, and interpret data on social and economic phenomena related to finance and taxation in sport. He can analyze information from various sources, including administrative court rulings and tax office documents, and draw conclusions in the context of the functioning of clubs, athletes, and sports institutions.			[SU2] presentation/project/paper/report [SU3] text preparation/written work [SU4] test/exam - oral or written		
	[PSPORTL3_W05] Possesses structured knowledge of the economic, financial and organisational conditions of activity in sport, including in particular the main mechanisms of sports financing, forms of economic activity in sport, employment in sport, and the protection of intellectual property and image rights of participants in sport.	Student has in-depth and structured knowledge of the system of financing sports activities and tax conditions related to sports activities, both at the national and international level. Understands the relationship between tax and financial law and sports regulations (e.g., concerning subsidies, sponsorship, commercial income, and player transfers). Knows the theoretical and axiological foundations of taxation and the principles of managing funds in sports.			[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report		

Subject contents	<p>1. Introduction to Tax Law in Sport</p> <ul style="list-style-type: none"> • Sources of law and general principles of taxation in sports activities • Tax status of athletes and sports clubs <p>2. Taxation of Athletes Income (PIT)</p> <ul style="list-style-type: none"> • Civil-law contracts and personally performed activities • Business activity of athletes lump-sum tax, general scale, flat tax • Manager contracts, transfers, bonuses, scholarships • Relief for young taxpayers, return relief <p>3. Corporate Income Tax (CIT)</p> <ul style="list-style-type: none"> • Sports clubs as CIT taxpayers • Tax-deductible costs in sports activities • Sports sponsorship vs. donation tax consequences • IP Box, R&D relief and their application in the sports and e-sports industries <p>4. VAT in Sports Activities</p> <ul style="list-style-type: none"> • VAT taxpayer status athlete, club, event organiser • VAT exemptions (sports-related services, training) • VAT rates applicable to tickets, events, facility rentals • Place of supply of services in sport events, streaming, platforms <p>5. Withholding Tax (WHT) in International Sport</p> <ul style="list-style-type: none"> • Foreign athletes, coaches, international transfers • Double taxation treaties • Tax residence certificates and due diligence 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	egzamin	51.0%	100.0%

Recommended reading	Basic literature	<p>K. Tetlak, Opodatkowanie dochodów sportowców biorących udział w międzynarodowych imprezach sportowych, Warszawa 2012</p> <p>K. Tetlak, Opodatkowanie ryczałtem przychodów z handlu wirtualnymi przedmiotami z gier komputerowych, [w:] Ł. Klimczyk, M. Leciak (red.), E-sport. Aspekty prawne, Warszawa 2020</p> <p>K. Tetlak, Usługi w zakresie działalności widowiskowej, rozrywkowej lub sportowej a podatek u źródła [w:] M. Jamroży, M. Lachowicz (red.), Opodatkowanie u źródła, Warszawa 2023</p> <p>K. Tetlak, F. Schade, Opodatkowanie działalności sędziego sportowego na gruncie prawa krajowego, Monitor Podatkowy 2019, nr9</p> <p>K. Tetlak, Kwalifikacja przychodów z uprawiania sportu na gruncie podatku dochodowego od osób fizycznych, [w:] Problemy finansów i prawa finansowego. Księga jubileuszowa dedykowana profesor Elżbiecie Chojna-Duch, M. Bitner (red.), Warszawa 2021</p>
	Supplementary literature	M. Leciak (red.), Prawo sportowe, Warszawa 2018
	eResources addresses	
	Example issues/ example questions/ tasks being completed	
Work placement	Not applicable	

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