

**Subject card**

<b>Subject name and code</b>	Taxes in Business Activity, PG_00199237						
<b>Field of study</b>	International Economic Relations						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2027/2028		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	4	<b>ECTS credits</b>			1.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Economic Policy -> Faculty of Economics -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Grzegorz Szczodrowski				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		2.0		8.0	25
<b>Subject objectives</b>	The aim of the course is to show students various forms of taxation, their impact on the choice of tax strategies, the principles of tax harmonization in the EU and other conditions that organize knowledge of the role of taxes in business activities in Poland and internationally, mainly in the European Union.						
<b>Learning outcomes</b>	<b>Course outcome</b>		<b>Subject outcome</b>		<b>Method of verification</b>		
	[MSG3_W05] has knowledge and understanding of the principles of establishing and developing various forms of entrepreneurship		The student describes the forms of taxation of the activities of modern enterprises.		[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion		
	[MSG3_U09] can communicate in an international and culturally diverse environment, using the terminology of international economic relations (in connection with the chosen speciality within the field of International Economic Relations)		The student uses tax vocabulary at an adequate level.		[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written		

Subject contents	<p>1. Elements of tax theory.</p> <p>2. Taxes in the European Union.</p> <p>3. Methods of taxation of business activity in Poland and EU countries.</p> <p>4. VAT.</p> <p>5. Elements of social insurance for entrepreneurs.</p> <p>6. Methods of avoiding double taxation, tax havens, tax optimization. Other types of tax burdens.</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam	51.0%	80.0%
	case study	0.0%	20.0%
Recommended reading	Basic literature	<p>1. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021.</p> <p>2. Tax databases of Poland and the European Union.3. Current materials indicated by the lecturer.</p>	
	Supplementary literature	<p>1.Current articles from "Przegląd Podatkowy", "Podatków i prawa w UE" and others.2. Literature collected and processed by students.</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<p>Tax shifting.Tax harmonization in the EU.Taxation of income in business activities.VAT carousel crimes.Social security in business.</p>		
Work placement	Not applicable		

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