University of Gdańsk

Subject card

Subject name and code	Domestic Tax Systems , PG_00073314						
Field of study	International Financial Law						
Date of commencement of studies	October 2024			Academic year of realisation of subject		2024/2025	
Education level	Master'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	1			Language of instruction		English English	
Semester of study	1			ECTS credits		3.0	
Learning profile	academic			Assessment form		exam	
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor						
	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		30.0	62
Subject objectives	The aim of the 'National Tax Systems' course is to provide students with an in-depth understanding of the diversity of national tax systems and their impact on national economies and individual taxpayers. The course aims to equip students with knowledge about the structure and functioning of direct and indirect taxes, including personal and corporate taxes, VAT and other fees and duties.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[IFLMU2_U02] Students acquire the ability to identify, analyze and solve complex legal problems in the context of the international financial environment.	Students will gain knowledge about the impact of global trends, such as digitalization and globalization, on national tax systems.	[SU2] presentation/project/paper/ report
[IFLMU2_K01] Graduates will be able to communicate and collaborate effectively with people from different cultures and legal systems, which is essential in a global legal and financial environment.	Graduates will be able to critically analyze and evaluate tax reform proposals, their possible effects and consequences for various social and economic groups.	[SK4] test/exam - oral or written
[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Students will be able to understand the challenges associated with designing and implementing tax systems, including issues related to tax avoidance and tax base erosion.	[SU4] test/exam - oral or written
[IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products.	Graduates will develop skills in practical solving tax problems, including the interpretation of tax regulations and their application in various scenarios.	[SW4] test/exam - oral or written
[IFLMU2_U01] Graduates are able to develop effective tax and financial strategies that comply with applicable regulations and optimize financial benefits.	Graduates will be able to assess the efficiency and fairness of national tax systems, taking into account various economic and social aspects.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
[IFLMU2_W02] Students gain detailed knowledge of international tax systems, tax treaties, tax planning strategies and methods of avoiding double taxation.	Graduates will have knowledge of the main elements of national tax systems, including direct and indirect taxes, the structure of tax rates, reliefs and exceptions.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
[IFLMU2_W03] Graduates understand the rules and regulations relating to banking activities, corporate financing, and supervision and enforcement of law in financial markets.	Students will acquire the skills to analyze how tax systems influence economic, investment and consumption decisions of both individual taxpayers and enterprises.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report

Subject contents

1. Introduction to Taxes and Tax Systems:Basic tax principles: definitions of taxes, types of taxes (direct, indirect), functions of taxes.History and development of tax systems.2. Structure of National Tax Systems:Components of the tax system: personal income tax, corporate tax, VAT, excise duty, other taxes and fees.Comparison of the structure of tax systems in different countries.3. Personal Income Tax:Principles of taxation of income of natural persons.Tax reliefs, tax brackets, tax credits.4. Corporate Tax:Principles of taxation of corporate profits.Differences in taxation of small and large enterprises.5. Goods and Services Tax (VAT) and Excise Duty:Mechanisms of VAT operation.The specificity of excise taxation.6. Tax Administration and Enforcement:Organization and functions of tax administration.Tax procedures, tax audit rules.7. International Aspects of Domestic Taxes:The impact of globalization and international tax agreements on national tax systems.Counteracting tax avoidance and tax escapes.8. Selected Special Issues:Ecological taxes and their role in environmental policy.Behavioral taxes (e.g. sugar tax, alcohol tax). 9. Tax Disputes and Protection of Taxpayers' Rights:Appeal procedures in tax matters.Rights and obligations of taxpayers.10. The Future of Tax Systems:Trends and challenges in national tax systems.The impact of technology on tax administration and tax collection.

Prerequisites and co-requisites

nor requirements

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
case study	51.0%	20.0%
quiz	51.0%	20.0%
test	51.0%	60.0%

Recommended reading

Basic literature	Introduction to Polish Tax Law (Ius, Lex et Res Publica Book 8) 1st Edition, Kindle Editionby Paweł Smoleń (Author), Marcin Burzec (Author) ASIN : B07LGH495LPublisher : Peter Lang GmbH, Internationaler Verlag der Wissenschaften; 1st edition (October 15, 2018)Publication date : October 15, 2018Language : EnglishTax Law Design and Draftingby Victor Thuronyi (Editor)Publisher : Intl Monetary Fund (January 1, 1999)Language : English
Supplementary literature	The Oxford Introductions to U.S. Law: Income Tax Law 1st Editionby Edward McCaffery (Author)Publisher : Oxford University Press; 1st edition (January 2, 2012)Language : EnglishPaperback : 280 pages
eResources addresses	

Example issues/ example questions/ tasks being completed	Sample Issues:Analysis of the Tax Structure of Countries: Comparison of tax systems in different countries, their efficiency and impact on the economy.Principles of Taxation of Personal Income: Discussion of various models of income taxation, tax reliefs and credits.Business and Corporation Tax: How companies and corporations are taxed, what are the differences in taxation of small and large enterprises.VAT and Excise Duty: Mechanisms of operation of the goods and services tax and excise duty, their impact on consumers and producers.Sample Questions:What are the main differences between your country's tax system and other countries' systems?What are the advantages and disadvantages of progressive income taxation?How do taxes influence the economic decisions of businesses and individual consumers?What are the challenges in tax administration and enforcement?Sample Tasks Performed:Comparative Analysis of Tax Systems: Preparing a presentation or report comparing the tax systems of two or more countries.Case Study: Analysis of a specific tax case, e.g. how changes in tax law affected a company or industry.Discussions and Debates: Participation in group discussions on current tax-related events, e.g. the introduction of a new ecological tax.Tax Audit Simulation: Conducting a simulated company tax audit, analyzing tax documentation and identifying potential problems.Research Project: Conducting research on a selected topic related to national tax systems, e.g. the impact of taxes on income inequality.
Work placement	Not applicable