University of Gdańsk

Subject card

Subject name and code	Domestic Tax Systems , PG_00073315		
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	credit
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	0.0	30.0	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 'Domestic Tax Systems' workshop is to practically apply the theoretical knowledge acquired in the course to real cases and scenarios related to national tax systems. The workshops aim to develop students' practical skills in the interpretation and application of tax regulations, solving tax problems and tax planning.

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 develop communication, teamwork and negotiation skills that are crucial in the tax context.	[SU4] test/exam - oral or written
	[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 develop and implement tax planning strategies for various business entities and individual taxpayers.	[SK4] test/exam - oral or written
	[IFLMU2_W05] Graduates have in-depth knowledge of the structure and functioning of international financial markets, including the role of financial institutions, payment systems and financial market infrastructure.	Graduates will be able to practically apply the provisions of national tax systems to solve real tax problems.	[SW3] text preparation/written work
	[IFLMU2_W02] Students gain detailed knowledge of international tax systems, tax treaties, tax planning strategies and methods of avoiding double taxation.	Students will be equipped with the skills to identify, analyze and solve specific tax problems using case studies and simulations.	[SW1] oral statement/ conversation/discussion
	[IFLMU2_W03] Graduates understand the rules and regulations relating to banking activities, corporate financing, and supervision and enforcement of law in financial markets.	Graduates will be able to apply the theoretical knowledge acquired during the course to practical tax scenarios and situations.	[SW2] presentation/project/paper/ report
	[IFLMU2_U01] Graduates are able to develop effective tax and financial strategies that comply with applicable regulations and optimize financial benefits.	Students will acquire skills in analyzing tax documentation, including tax returns, legal documents and other important materials.	[SU4] test/exam - oral or written

Subject contents	The "Domestic Tax Systems" course in the form of workshops focuses on the practical application of knowledge about domestic tax systems. These workshops are designed to enable participants to actively learn by engaging in interactive tasks, discussions and case studies. Below is an example of the content of such a course:1. Introduction and Basics of Tax Systems:An overview of key tax concepts and structures.Basic principles of income taxation, VAT, excise duty and other important taxes.2. Practical Application of Tax Regulations:Interactive sessions on tax calculation in various scenarios.Analysis of legal aspects of tax systems and their impact on business decisions.3. Case Studies:Solve case studies on real tax situations.Discussions on tax strategies and their impact on various sectors of the economy.4. Simulations and Role-Play Games:Simulations of tax audits and tax negotiations.Role-play games in which participants take on the roles of tax advisors, auditors, tax officials, etc.5. Tax Planning Workshops:Training in effective tax planning for companies and individuals.Analysis of tax planning cases and its legal and financial consequences.6. Interpretation and Analysis of the Regulations:Classes on the interpretation of complex tax regulations.Discussion of the latest changes in tax law and their practical implications.7. Technologies and Tools in Taxes:Training in the use of software to calculate taxes and manage tax liabilities.Presentation of modern technologies used in tax administration.8. Debate and Discussions:Panel discussion on tax ethics, tax avoidance, tax havens.Debate on the future of tax systems and the challenges of globalization.9. Taxpayer's Rights Workshops:Discussion of the rights and obligations of taxpayers.Scenarios regarding interaction with tax authorities and defense of taxpayer's rights.10. Final Project:Development of a project or presentation on a selected topic related to national tax systems, e.g. analysis of the effects of a new tax regulation.
Prerequisites and co-requisites	no requirements

Assessment methods and criteria			
	Subject passing criteria	Passing threshold	Percentage of the final grade
	kazus	51.0%	40.0%
	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, 2018Tax Law Design and Drafting, Volume 1Author: Mr. Victor T ThuronyiSeries: BooksPublisher: International Monetary FundLanguage: EnglishPublication Date: 23 Aug 1996DOI: https://doi.org/10.5089/9781557755872.071ISBN: 9781557755872
	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 pagesISBN-10 : 0195376714Taxation in Six Concepts: A Student's Guide, 2019by Anne Alstott (Author)Publisher : CCH Inc. (October 18, 2018)Language : EnglishPaperback : 200 pagesISBN-10 : 0808050915
	eResources addresses	

Example issues/ example questions/ tasks being completed	Sample Issues:Calculating Taxes in Various Scenarios: Practical tasks regarding the calculation of personal income tax, company tax, VAT, excise duty.Tax Law Analysis: Interpretation and application of specific tax laws in practical examples.Principles of Tax Planning: Discussion of tax optimization strategies for various types of taxpayers.Resolving Tax Problems: Analyzing and resolving tax problems that may arise in real business scenarios.Sample Questions:What are the consequences of incorrectly applying tax breaks?How do international tax treaties affect national tax systems?What are the differences in taxation of various forms of business activity?What are the most common mistakes in tax settlements and how to avoid them?Sample Tasks Performed:Tax Settlement Simulations: Conducting tax settlement simulations for various scenarios, e.g. for individual entrepreneurs, people employed under employment contracts, corporations.Case Study Analysis: Solving real tax cases, e.g. analyzing a company's tax audit.Group Discussions: Participation in discussions on current changes in tax legislation and their impact on taxpayers.Designing Tax Systems: Developing proposals for changes to the national tax system aimed at improving its efficiency.Tax Software Workshops: Learning to use tools and software for tax management and tax planning.Solving Tax Problems: Conducting a simulation of negotiations with the tax office in order to solve tax problems.
Work placement	Not applicable