

Subject card

Subject name and code	Tax credits for new investments - Polish Investment Zone, PG_00104454						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2022	Academic year of realisation of subject	2024/2025				
Education level	Bachelor's studies	Subject group	Optional subject group				
Mode of study	part-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	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Katarzyna Welzant					
	Teachers	dr Katarzyna Welzant					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		0.0	10
Subject objectives	The aim of the course is to familiarize the student with the principles and legal regulations regarding the functioning of the tax relief within the Polish Investment Zone, including showing the possibility of combining the relief with other preferences available to Polish entrepreneurs.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	The student is able to analyze the qualitative criteria determining the possibility of obtaining a decision on support	[SW4] test/exam - oral or written
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	The student efficiently navigates the provisions of the Act on Supporting New Investments and the Regulation on State Aid. It also correctly identifies the relevant provisions of European law applicable to state aid.	[SU4] test/exam - oral or written
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	The student communicates freely with the group during debate, using legal and tax terminology	[SU4] test/exam - oral or written
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	The student is able to analyze cases of public aid and identifies opportunities to obtain a decision on support based on a case study	[SU4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student communicates freely with the group during the analysis of case studies, using legal and tax terminology	[SU4] test/exam - oral or written
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student is able to analyze a number of economic criteria entitling to obtain public aid	[SK4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student is able to critically approach tax law provisions and propose changes.	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	the student knows the basic concepts of taxes	[SW4] test/exam - oral or written
Subject contents	1. Quantitative and qualitative criteria for obtaining a decision on support. 2. Activities excluded from the possibility of obtaining a decision on support. 3. Eligible expenses of the new investment. 4. Determining the amount of allowable exemption. 5. Calculation of income from a new investment. 6. Recognition of revenues and costs in zone settlements. 7. Discounting the investment costs incurred and the amount of aid. 8. Combining and cumulating forms of public aid. 9. Possibility of combining income tax relief based on the support decision with other reliefs (IP BOX, R&D relief).		
Prerequisites and co-requisites	Knowledge of the provisions regarding determining the tax base of income in Polish law		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	1. M. Gosek, Funkcjonowanie przedsiębiorstw w Specjalnej Strefie Ekonomicznej oraz Polskiej Strefie Inwestycji: aspekty prawne, podatkowe i księgowe, C. H. Beck, 2022 2. M. Dargas-Draganik, J. Formela, Ustawa o wspieraniu nowych inwestycji. Komentarz, C. H. Beck, 2019	
	Supplementary literature	J. Jankowski, Ulgi w CIT z tytułu działalności innowacyjnej i inwestycyjnej, C. H. Beck, 2020 r.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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