

**Subject card**

<b>Subject name and code</b>	Tax reliefs for innovations - experiences in the world and in Poland - lecture, PG_00134100						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2023	<b>Academic year of realisation of subject</b>			2024/2025		
<b>Education level</b>	postgraduate studies	<b>Subject group</b>			Optional subject group		
<b>Mode of study</b>	part-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>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>					
<b>Conducting unit</b>	Faculty of Law and Administration -> Rektor						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Katarzyna Welzant				
	<b>Teachers</b>		dr Katarzyna Welzant				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	14.0	0.0	0.0	0.0	0.0	14
	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>	14		0.0		36.0	50
<b>Subject objectives</b>	The aim of the course is to familiarize the student with tax solutions used in Poland and around the world in the field of business support research and development. Tax preferences and the possibility of implementing solutions into Polish law will be discussed.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_U05] He/she is able to conduct a debate on problems related to the application of tax, financial and accounting law	The student communicates freely with the group during debate, using legal and tax terminology	[SU2] presentation/project/paper/report
	[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), 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 take advantage of tax relief for the implementation of innovative activities	[SK2] presentation/project/paper/report
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	During classes, the student should find foreign sources regarding tax reliefs applicable outside Poland	[SU2] presentation/project/paper/report
	[PiDPMU2_U02] He/ she is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines through the proper selection of sources (especially normative acts, doctrinal writing and jurisprudence) and information derived from them, making evaluation, critical analysis, synthesis, creative interpretation and presentation of this information, using appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools adapted or developed from them) - which enables innovative performance of tasks that are not fully predictable, especially solving validation problems and interpretations related to the application of tax law, as well as problems of tax analysis and accounting	The student is able to analyze the financial and accounting situation of an entrepreneur, identifying opportunities to implement solutions that optimize tax settlements	[SU2] presentation/project/paper/report
	[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	The student is able to implement solutions related to tax relief in an enterprise and identifies the opportunities and threats resulting from them	[SU2] presentation/project/paper/report
	[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	The student communicates freely with the group during the analysis of case studies, using legal and tax terminology	[SU2] presentation/project/paper/report
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	The student communicates freely with the group during debate, using legal and tax terminology	[SU2] presentation/project/paper/report

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	the student knows the basic concepts of taxes	[SW2] presentation/project/paper/report
Subject contents	<ol style="list-style-type: none"> <li>1. Innovation policy tools.</li> <li>2. Types of tax relief for innovations in Poland (including availability criteria, characteristics): R&amp;D tax relief IP Box PSI other - 50% tax costs for creative employees</li> <li>3. Types of tax relief for innovation in the world - European and global examples.</li> <li>4. Fiscal effectiveness of tax incentives supporting the research and development activities of enterprises</li> </ol>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	presentation	51.0%	100.0%
Recommended reading	Basic literature	1. Jankowski J., Ulgi w CIT z tytułu działalności innowacyjnej i inwestycyjnej, 2020, C.H. Beck2. Kowalski R., Ulgi na rozwój i innowacje w PIT i CIT Zmiany 2021, 2021, Infor3. Podręcznik Frascati 2015, zalecenia dotyczące pozyskiwania i prezentowania danych z zakresu działalności badawczej i rozwojowej, OECD	
	Supplementary literature	4. The European Innovation Scoreboard 2019, Publications Office of the European Union, Luxembourg 20195. Drucker P., Innowacja i przedsiębiorczość. Praktyka i zasady, Państwowe Wydawnictwo Ekonomiczne, Warszawa 1992	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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