

Subject card

Subject name and code	Tax Systems in Contemporary World, PG_00131438						
Field of study	Archaeology						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2024/2025	
Education level	undergraduate studies	Subject group					
Mode of study	full-time studies	Mode of delivery				at the university	
Year of study	1	Language of instruction				Polish	
Semester of study	2	ECTS credits				2.0	
Learning profile	academic	Assessment form					
Conducting unit	Katedra Polityki Gospodarczej -> Faculty of Economics -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Szczodrowski				
	Teachers		dr Grzegorz Szczodrowski				
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		18.0	50
Subject objectives	The aim of the course is to provide knowledge about currently functioning tax systems and various levels of choosing tax concepts. Due to the role and economic importance of taxes, the subject was divided into "zones". Due to the purpose, issues such as tax oases and avoidance of double taxation will also be discussed.						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
			The student describes the similarities and differences between selected tax systems. The student is able to use knowledge to assesses the advantages and disadvantages of various tax solutions. The student understands the need to systematically supplement knowledge about taxes.			[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report [SU5] implementation of a problem task [SK1] oral statement/conversation/ discussion	
Subject contents	Introduction to tax issues and tax systems, Taxes in the European Union, Characteristic features of taxes in the EU, tax harmonization, taxes in the "old" and "new" EU, Taxes in developed OECD countries, requirements of international agreements, Tax expenditures, Tax havens, Planning tax, Taxes in the USA, specificity of the system: federal, state and local taxes, Taxes of "Asian Tigers", Old and new Asian tigers, Taxes in Africa and other regions of the world, Three models of taxation: Saharan Africa, Central Africa, African countries with developed market economy, Selected examples of countries with different levels of economic and political development, taxes in Australia and New Zealand, Specific tax solutions in the world, "current" tax issues, Tax rankings						
Prerequisites and co-requisites							

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	attendance	70.0%	10.0%
	case study	60.0%	90.0%
Recommended reading	Basic literature	<p>Official publications of governments and international organizations Current information, articles and studies provided by the lecturer H. Litwińczuk, Międzynarodowe prawo podatkowe, Wydawnictwo Wolters Kluwer, Warszawa 2020 Międzynarodowe planowanie podatkowe, red. Ł. Ziółek, E&Y, Difin, Warszawa 2007. H. Bajrami, Systemy podatkowe w krajach przechodzących transformację, wpływ na tworzenie kapitału, Wydawnictwo Nasza Wiedza, Warszawa 2021.</p>	
	Supplementary literature	<p>G. Szczodrowski, Polityka podatkowa środkowoeuropejskich krajów członkowskich UE w warunkach harmonizacji podatkowej, "Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu", 2009, nr 39, tom II, s. 325-331. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021.</p>	
	eResources addresses	Adresy na platformie eNauczenie:	
Example issues/ example questions/ tasks being completed	<p>- Tax rules- Tax shifting in theory and practice- Tax harmonization - what do we have to implement?- Are the so-called countries the third world can't afford good taxes?- What does "tax avoidance" actually mean?- Tax havens for whom?- What awaits the tax systems of European countries in the era of high budget deficits and public debt?</p>		
Work placement	Not applicable		

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