Subject card

Subject name and code	Tax reliefs for innovations - experiences in the world and in Poland - lecture, PG_00134100		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
Education level	Master's studies	Subject group	Optional subject group
Mode of study	part-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	4	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		

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	0.0	0.0	0.0	0.0	14
	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	14	0.0	36.0	50

Subject objectives

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_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	The student is able to analyze a number of economic criteria that qualify for tax relief in the implementation of innovative activities	[SW2] presentation/project/paper/report
[PiDPMU2_WG03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	The student is able to analyze the financial and accounting situation of an entrepreneur, identifying opportunities for implementing solutions that optimize tax settlements	[SW2] presentation/project/paper/report

Subject contents

1. Innovation policy tools.
2. Types of tax relief for innovations in Poland (including availability criteria, characteristics):
   R&D tax relief
   IP Box PSI
   other - 50% tax costs for creative employees
3. Types of tax relief for innovation in the world - European and global examples.
4. Fiscal effectiveness of tax incentives supporting the research and development activities of enterprises

Prerequisites and co-requisites

<table>
<tr><td rowspan="2">Assessment methods and criteria</td><td>Subject passing criteria</td><td>Passing threshold</td><td>Percentage of the final grade</td></tr>
<tr><td>presentation</td><td>51.0%</td><td>100.0%</td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td colspan="2">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</td></tr>
<tr><td>Supplementary literature</td><td colspan="2">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</td></tr>
<tr><td>eResources addresses</td><td colspan="2"></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="3"></td></tr>
<tr><td>Work placement</td><td colspan="3">Not applicable</td></tr>
</table>