University of Gdańsk

Subject card

Subject name and code	Tax relief for new investments - Polish Investment Zone - lecture, PG_00134004		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2027/2028
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		

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	40.0	50

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_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student efficiently navigates the provisions of the Act on Supporting New Investments and the Regulation on State Aid. He or she also correctly identifies the relevant provisions of European law applicable to state aid.	[SW4] test/exam - oral or written
[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student knows basic concepts in the field of finance and private law.	[SW4] test/exam - oral or written
[PiDPL3_WG03] has knowledge about the subject of regulation of selected specific 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 a number of economic criteria that qualify for public aid	[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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