

Subject card

Subject name and code	Tax relief for new investments - Polish Investment Zone - lecture , PG_00133781						
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	full-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	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		35.0	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_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 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_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 is able to analyze the qualitative criteria that determine the possibility of obtaining a decision on support		[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							
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	based on "Subject contents" section	
Work placement	Not applicable	

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