University of Gdańsk

Subject card

Subject name and code	Taxation of companies - lecture, PG_00133761		
Field of study	Opodatkowanie spółek - wykład		
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	5	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 Damian Cyman	
	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 students with the legal and economic structures concerning the taxation of companies in Poland, with particular emphasis on corporate income tax (CIT) and selected aspects of personal income tax (PIT) in relation to shareholders. The student acquires knowledge of the rules for determining the tax base, tax rates, allowances, exemptions, and tax preferences, as well as the tax consequences of corporate reorganizations (mergers, divisions, transformations).
The course also aims to develop practical skills in calculating corporate tax liabilities, analyzing case studies, and applying tax law provisions to real economic problems, as well as to foster a critical approach to existing regulations and their impact on business activity.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student possesses structured and theoretically grounded knowledge of the principles of company taxation in Poland. The student is aware of the links between tax regulations and corporate accounting and financial reporting.	[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/ dyskusja [SW2] prezentacja/projekt/referat/ raport
[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student knows the structure of corporate income tax (CIT) and selected aspects of personal income tax (PIT) in relation to shareholders. The student understands the rules for determining the tax base.	[SW4] test/egzamin - ustny lub pisemny [SW1] wypowiedź ustna/rozmowa/ dyskusja [SW2] prezentacja/projekt/referat/ raport

Subject contents

1. Introduction to company taxation
2. Taxable entities and subject matter of taxation
3. Income and expenses in CIT
4. Tax base and tax rates
5. Tax allowances and exemptions
6. Taxation of shareholders
7. Corporate reorganizations
8. Withholding tax (WHT) and cross-border transactions
9. Corporate tax settlements
10. Practical problems and case law

<table>
<tr><td>Prerequisites
and co-requisites</td><td colspan="2">knowledge of the fundamentals of law,
general understanding of the tax law system,
ability to analyze legal texts and use normative acts,
basic knowledge of accounting and finance,
readiness to solve case studies and work with practical examples.</td></tr>
<tr><td>Assessment methods
and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>test</td><td>50.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>Dowgier R., Prawo podatkowe przedsiębiorców, Białystok: Temida 2, 2022.
Mariański A., Opodatkowanie spółek kapitałowych, Warszawa: C.H. Beck, 2021.</td></tr>
<tr><td>Supplementary literature</td><td>Wójtowicz W., Estoński CIT w praktyce, Warszawa: Difin, 2022.
Uchman J., Polski Ład z perspektywy opodatkowania dochodów osób prawnych, w: Polski Ład. Analiza skutków gospodarczych i prawnych, Poznań: Wydawnictwo UE w Poznaniu, 2023.
Jackowska A., Fierek M., Istota podatku dochodowego od osób fizycznych, Zeszyty Naukowe GSW, nr 17, Gdańsk 2024.
Grzywaczyńska A., Podatek dochodowy od osób fizycznych jako istotne obciążenie podatkowe osób fizycznych prowadzących działalność gospodarczą, Zeszyty Instytutu Wydziału Gospodarki i Biznesu AHE w Łodzi, Łódź 2024.
Mazurek A., Statystyczna analiza podatku dochodowego od osób fizycznych, Wrocław Internet Repository, Wrocław 2023.</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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