University of Gdańsk

Subject card

Subject name and code	Tax planning and tax optimization - lecture, PG_00133760					
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	5		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor	dr Szymon Obuchowski				
	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 lecture is to provide the necessary knowledge enabling tax advisors and tax analysts to use tax analysis and tax planning skills in their work, in particular in the area of using legal and tax institutions to legally reduce tax burdens. During the lecture, students will learn about the issues of distinguishing between tax avoidance and tax evasion, aggressive and legal tax optimization, and tax planning. The reasons for the related phenomenon of tax competition, the challenges facing governments in a globalized economy, and the basic ethical issues associated with the topic will be outlined. Students will acquire skills in determining the boundaries between permissible forms of tax reduction and illegal tax avoidance, as well as in applying proven methods of reducing the level of taxes paid. They will also learn about the main restrictions in this area, including Polish, European and international tax law institutions designed to limit tax optimization and counteract tax base erosion.					

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	Uses legal terminology correctly, including in the areas of tax law, finance, and accounting	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
[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	Knows the literature and related concepts, understands the main trends in the development of tax, financial, and accounting law in the area of counteracting tax optimization in recent years, and knows how to apply them in contemporary scholarship	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task

Subject contents	1. Tax analysis in the activities of tax authorities and tax inspection authorities 2. Tax analysis in the activities of tax advisors 3. Methods of response of taxpayers to tax burdens and their classification 4. Tax competition and its variants 5. Avoidance of double taxation and legal institutions preventing it 6. Tax havens, methods of identifying and counteracting harmful tax competition 7. International cooperation in counteracting international tax competition and the main development trends in tax law institutions resulting from it 8. Contemporary multicentric tax law as a legal landscape defining the limits of legal tax optimization		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam/self written essay	51.0%	100.0%
Recommended reading	Basic literature	K. Cień, Unikanie opodatkowania a planowanie podatkowe, Warszawa [ostatnie wydanie] J. Gliniecka (red.), Financial law, Gdańsk [ostatnie wydanie] Jamroży. M, Kudert S., Optymalizacja opodatkowana dochodów przedsiębiorców, Warszawa [ostatnie wydanie] Jamroży M., Sobieszak M., Obniżanie ciężarów podatkowych, Gdańsk [ostatnie wydanie] J. Wyciślok, Optymalizacja podatkowa. Legalne zmniejszanie obciążeń podatkowych, Warszawa [ostatnie wydanie] Felis P., Jamroży M., Szlęzak-Matusewicz J., Podatki i składki w działalności przedsiębiorców, Warszawa [ostatnie wydanie] Wyrzykowska A., Optymalizacja VAT, Wydawnictwo ODDK, Gdańsk [ostatnie wydanie]	
	Supplementary literature	Ciupek B., Famulska T., Strategie podatkowe przedsiębiorstw, Wyd. UE w Katowicach, Katowice 2013.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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