University of Gdańsk

Subject card

Subject name and code	Taxes in Business Activity, PG_00199237		
Field of study	International Economic Relations		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
Education level	Bachelor's studies	Subject group	Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study
Mode of study	full-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	4	ECTS credits	1.0
Learning profile	academic	Assessment form	credit
Conducting unit	Department of Economic Policy -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Grzegorz Szczodrowski	
	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	2.0	8.0	25

Subject objectives

The aim of the course is to show students various forms of taxation, their impact on the choice of tax strategies, the principles of tax harmonization in the EU and other conditions that organize knowledge of the role of taxes in business activities in Poland and internationally, mainly in the European Union.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[MSGL3_U09] can communicate in an international and culturally diverse environment, using the terminology of international economic relations (in connection with the chosen speciality within the field of International Economic Relations)	The student uses tax vocabulary at an adequate level.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
[MSGL3_W05] has knowledge and understanding of the principles of establishing and developing various forms of entrepreneurship	The student describes the forms of taxation of the activities of modern enterprises.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion

Subject contents	1. Elements of tax theory. 2. Taxes in the European Union. 3. Methods of taxation of business activity in Poland and EU countries. 4. VAT. 5. Elements of social insurance for entrepreneurs. 6. Methods of avoiding double taxation, tax havens, tax optimization. Other types of tax burdens.
Prerequisites and co-requisites	

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
written exam	51.0%	80.0%
case study	0.0%	20.0%

Recommended reading	Basic literature	1. G. Szczodrowski, J. Kempa, Transformacja polskiego systemu podatkowego w latach 1989-2021, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2021. 2. Tax databases of Poland and the European Union.3. Current materials indicated by the lecturer.
	Supplementary literature	1.Current articles from "Przegląd Podatkowy", "Podatków i prawa w UE" and others.2. Literature collected and processed by students.
	eResources addresses	
Example issues/ example questions/ tasks being completed	Tax shifting.Tax harmonization in the EU.Taxation of income in business activities.VAT carousel crimes.Social security in business.	
Work placement	Not applicable	

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