

Title (System podatkowy w UE)	Code 1011102321011130907
Field Management - Full-time studies - Second-cycle studies	Year / Semester 1 / 2
Specialty Marketing and Enterprise Resources Management	Course elective
Hours Lectures: 1 Classes: 15 Laboratory: - Projects / seminars: -	Number of credits 3
	Language polish

Lecturer:

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Status of the course in the study program:

Elective.

English name of the course: Tax systems in European Union Member States.

Assumptions and objectives of the course:

The course aims to acquaint students with the principles of assessment and collection of indirect taxes (VAT and excise) and the basic principles of tax harmonization measures in Europe and their influence on the shape of the single EU market.

After completing the course students should acquire the ability to make a comparative analysis of tax systems on income and wealth in Europe, to acquire the skills to correctly interpret the provisions of agreements on avoidance of double taxation and the OECD Model Convention in this regard.

Contents of the course (course description):

The thematic scope of the course includes:

- 1) General policy on financial integration in European Union countries.
- 2) The tax system in the European Union-a comparison with the Polish tax system
- 3) Indirect taxes in the European system.
- 4) Harmonisation of direct taxes, the evolution of changes made to the Income Tax
- 5) Vat and Excise in European directives.
- 6) OECD Model Convention on double taxation
- 7) Selected problems of income taxation on the example of the solutions adopted
international agreements on avoidance of double taxation

8) Assessment of the degree of harmonization of Polish tax law with EU law

9) The role of state and fiscal policies in the economies of selected countries

European Union countries.

10) The evolution of tax systems in European countries

11) General assumptions of fiscal integration processes.

Introductory courses and the required pre-knowledge:

Basic knowledge of Macroeconomics and Law.

Courses form and teaching methods:

1) Lecture

2) Exercise (comparative analysis of tax systems of EU countries in selected examples, the analysis of EU directives on tax issues).

Form and terms of complete the course - requirements and assessment methods:

1) The final test after the completion of all lectures and exercises.

2) The current assessment of audience activity during exercise, two written tests - in the middle and the end of the semester.

Basic Bibliography:

Additional Bibliography: