GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	Contemporary Tax Systems, PG_00073981		
Field of study	Economic Analytics		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
Education level	first-cycle studies	Subject group	Optional subject group Subject group related to scientific research in the field of study
Mode of study	Part-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish Polish
Semester of study	4	ECTS credits	2.0
Learning profile	general academic profile	Assessment form	assessment
Conducting unit	Department of Finance -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Piotr Kasprzak	
	Teachers		

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	0.0	16.0	0.0	0.0	0.0	16

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	16	4.0	30.0	50

Subject objectives

The objective of this course is to familiarize students with the structure, operating principles, and mechanisms of contemporary tax systems, with a particular focus on countries within the European Union and the OECD. The course centers on analyzing the impact of public levies on the decisions of economic entities, the phenomena of tax avoidance and tax evasion, tax competition, and the digital transformation of tax administrations. Students will develop the ability to critically evaluate the consequences of changes in tax law from both microeconomic and macroeconomic perspectives.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[K6_U05] leverages the knowledge acquired in the field of economic analytics to solve challenging problems, achieving results that are economically and socially valuable.	Capable of selecting appropriate quantitative and qualitative methods to model the impact of changes in the tax system (such as tax rates, deductions, or the tax base) on a company's financial performance and state budget revenues; formulates recommendations to mitigate tax risks.	[SU1] Assessment of task fulfilment [SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject [SU4] Assessment of ability to use methods and tools [SU5] Assessment of ability to present the results of task
[K6_K01] is ready to fulfill professional roles responsibly, taking legal, ethical, and cultural aspects into account in decision-making processes.	Identifies and evaluates ethical dilemmas and the normative boundaries between legitimate tax optimization and aggressive tax avoidance; demonstrates responsibility for the integrity of fiscal analyses in the context of the public good and the stability of economic activity.	[SK1] Assessment of group work skills [SK2] Assessment of progress of work [SK3] Assessment of ability to organize work [SK4] Assessment of communication skills, including language correctness [SK5] Assessment of ability to solve problems that arise in practice

Subject contents	Course content – exercises 1. Architecture of the modern tax system: functions of taxes, tax principles, and the classification of public revenue. 2. Comparative analysis of tax systems in EU and OECD countries (Anglo-Saxon, Scandinavian, and Continental models). 3. Income taxes in business activity: corporate income tax (CIT) vs. personal income tax (PIT) – tax wedge, tax preferences, depreciation, and R&D/IP Box incentives. 4. Consumption taxes: the mechanics of VAT and excise duties, the issue of the "VAT gap," and measures to tighten tax collection (split payment, online fiscal cash registers, electronic invoicing/KSeF). 5. International tax law and aggressive tax planning: transfer pricing, GAAR/SAAR clauses, EU directives (ATAD, DAC), and the OECD/G20 BEPS initiative (Pillar One, Pillar Two). 6. Taxation of the digital economy and technology platforms – concepts of a digital tax and the definition of a "permanent establishment" in the digital age. 7. Green taxes and environmental levies: the role of fiscal policy in the decarbonization of the economy (the EU ETS, the CBAM mechanism, and plastic taxes). 8. Practical case studies: tax risk assessment and the development of business decision scenarios in light of administrative court rulings and official interpretations issued by
Prerequisites and co-requisites	Basic knowledge of microeconomics, macroeconomics, corporate finance, and the fundamentals of accounting. Proficiency in using spreadsheet software to a level that enables basic analysis of numerical data.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Knowledge assessment test	60.0%	80.0%
Solving problems and case studies	60.0%	20.0%

Recommended reading

Basic literature	Felis P., Jamroży M. (scientific eds.) (2025), Taxes and the Tax System: Theory and Practice, Polskie Wydawnictwo Ekonomiczne, Warsaw. Raczkowski K., Schneider F., Węgrzyn J. (2020), The Economics of the Tax System, Wydawnictwo Naukowe PWN, Warsaw. Smoleń P. (ed.) (2025), Tax Law, 7th ed., Wydawnictwo C.H. Beck, Warsaw.
Supplementary literature	Krajewska A. (2019), “Taxation of Consumption, Labour, and Capital in European Union Countries”, Gospodarka Narodowa. The Polish Journal of Economics, 2(298), pp. 41–63. Felis P., Jamroży M., Szlęzak-Matusewicz J. (2024), Taxes and Contributions in Business Activity, 4th ed., Difin, Warsaw. Felis P., Jamroży M., Janiszewska M. et al. (2023), VAT in Business Activity, 3rd ed., Difin, Warsaw.
eResources addresses	Basic https://ec.europa.eu/eurostat - Statistical and comparative data https://orzeczenia.nsa.gov.pl/cbo/query - Database of rulings and interpretations https://www.oecd.org/en/data/datasets.html? - Statistical and comparative data https://eureka.mf.gov.pl/ - EUREKA Customs and Tax Information System

Example issues/ example questions/ tasks being completed	1. Calculation of the effective tax rate (ETR) for a company across selected European jurisdictions. 2. Sensitivity analysis of a manufacturing company’s cash flows in response to changes in regulations concerning the treatment of tax losses and depreciation. 3. Assessment of the cost-effectiveness of choosing a specific tax regime, based on a company’s cost structure and planned capital expenditures. 4. Case study: identifying the grounds for applying the General Anti-Avoidance Rule (GAAR) in the restructuring of related entities. 5. Comparison of Mandatory Disclosure Rules (MDR) for tax arrangements and an evaluation of their impact on the transparency of management processes.
Practical activites within the subject	Not applicable

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