

Course title: **Taxation Systems in the European Union**

Studies: Finance and Accounting

Course description form (syllabus form)

General data						
Cycle of studies	2024-2027					
Organizational unit	Faculty of Economic Sciences					
Studies	Finance and Accounting, first-cycle studies					
The profile of education	general academic					
Semester	04					
Mode of studies	full-time					
Type of course	Lecture	Practical session	Laboratory	Conversatorium	Seminar	Project
Number of hours	15	30	-	-	-	-
Number of ECTS	3					
Examination	Graded credit					
Language	English					
Content author	Karolina Smętek, Msc					
Course objectives						
The aim of the course is to familiarize students with knowledge of tax systems in European Union countries. In particular, issues related to the characteristics of selected tax systems, tax havens and tax agreements concluded between selected EU countries will be discussed.						
Prerequisites						
No prerequisites						
Student workload						
1. Class sessions - 45 hours 2. Reading literature for classes - 13 hours 3. Consultations – 2 hours 4. Assessment preparation - 15 hours TOTAL: 75 hours (3 ECTS)						
Short description						
Introduction to Taxation Systems in the European Union. Legal Standards Regulating Taxation Systems. Types of Taxes in European Union Countries. Similarities and Differences between the Taxation Systems of EU countries. Double taxation avoidance agreements - essence, principles of operation, agreements within the European Union. Tax Havens in the European Union. Characteristics of selected Taxation Systems in the European Union. Directions of development of Taxation Systems in European Union Countries.						
Learning outcomes						
KNOWLEDGE: W01. Participants have advanced knowledge of the functioning tax systems in European Union countries and their impact on the functioning of international business (IB1_W01). W02. Participants know and understand tax mechanisms affecting the functioning of enterprises and international institutions (IB1_W02). W03. Participants know and understand the legal standards regulating the principles of taxation of enterprises in domestic and international terms (IB1_W05). SKILLS: U01. Participants are able to identify, analyze and plan complex processes in the financial area based on knowledge of tax systems in the European Union (IB1_U01). U02. Participants are able to plan and organize individual and team work and discuss in a team (including an interdisciplinary one) about solving international tax problems (IB1_U04). U03. Participants are able to use theoretical and practical knowledge, including legal standards and organizational and financial principles, to effectively manage international entities, also in the tax aspect (IB1_U05). COMPETENCIES: K01. Participants are ready to critically assess their knowledge and received content in the field of taxes and their impact on the functioning of international enterprises, and also understand the need for continuous professional education (IB1_K01). K02. Participants are ready to prepare, implement and take responsibility for international business and social projects, taking into account tax aspects (IB1_K02). K03. Participants are ready to comply with legal standards in the field of taxes in their professional work (IB1_K04).						
Form of verification						
Graded credit						
Lecture: Written Assessment - Single choice test questions regarding the material discussed during classes.						
Practical session: Written assessment – A report on the tax system of a selected EU country						
Detailed data						
Type of course: Lecture						
Bibliography						
Bibliography: 1. Boria P., Taxation in European Union, Springer International Publishing, 2017. (https://link.springer.com/book/10.1007/978-3-319-53919-5) 2. Joumard I., Tax Systems in European Union Countries, OECD Economics Department Working Papers, 2001. (pdf: OECD Economics Department Working Papers)						

3. Schuch J., Lang Michael. Rust A., Staringer C., Kofler G., Spies K., European Tax Law: Direct Taxation, Spiramus Press, 2022.

Supplementary:

1. Panayi Ch. HJI., European Union Corporate Tax Law, Cambridge University Press, 2021
2. Ros E., EU Citizenship and Direct Taxation, Wolters Kluwer, 2016.
3. Gormsen L.L., European State Aid and Tax Rulings, Edward Elgar Publishing, 2019.

Range of content

1. Introduction to Taxation Systems in the European Union.
2. Legal Standards Regulating Taxation Systems.
3. Types of Taxes in European Union Countries.
4. Similarities and Differences between the Taxation Systems of EU countries.
5. Double taxation avoidance agreements - essence, principles of operation, agreements within the European Union.
6. Tax Heavens in the European Union.
7. Characteristics of selected Taxation Systems in the European Union.
8. Directions of development of Taxation Systems in European Union Countries.

Didactic methods

1. Lecture with multimedia presentation
2. Discussion
3. Literature study

Assessment methods and assessment criteria

Written Assessment - Single choice test questions regarding the material discussed during classes.

Grading scale:

- 60% - rating 3.0
70% - 3.5
80% - 4.0
90% - 4.5
95% - 5.0

Detailed data

Type of course: Practical session

Bibliography

Bibliography:

1. Boria P., Taxation in European Union, Springer International Publishing, 2017. (<https://link.springer.com/book/10.1007/978-3-319-53919-5>)
2. Lang M., Tax Rules in Non-tax Agreements, IBFD, 2012.
3. Schuch J., Lang Michael. Rust A., Staringer C., Kofler G., Spies K., European Tax Law: Direct Taxation, Spiramus Press, 2022.

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1. Introduction to Taxation Systems in the European Union.
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3. Types of Taxes in European Union Countries.
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6. Tax Heavens in the European Union.
7. Directions of development of Taxation Systems in European Union Countries.
8. Pass a subject

Didactic methods

1. Discussion
2. Literature study
3. Solving tasks

Assessment methods and assessment criteria

Written Assessment - Written assessment – A report on the tax system of a selected EU country

Students collectively choose one country belonging to the European Union. Based on publications and data, they describe and characterize the tax system of the selected country.

Grading scale:

- 5.0 - the project fully meets the criteria
4.5 - the project contains minimal errors that do not affect the substantive dimension of the work
4.0 - the project contains several errors that do not affect the content of the work
3.5 - the project contains several errors, some of which affect the substantive quality of the work.
3.0 - the project is on topic, but contains a large number of errors, several of which significantly affect the content of the work.
2.0 - the project is actually incorrect/off-topic.