



Tax systems in the EU member states Syllabus

Basic information

Field of study* Economics		Didactic cycle 2020/2021	
Specialisation -		Subject code UEPES.110D(C).8955.20	
Organizational unit UEP		Language of instruction English	
Level of qualification First-cycle programme		Mandatory Elective	
Mode of study Full-time		Block Block D(C)	
Track General academic			
Person responsible for the content of the syllabus	Małgorzata Hybka		
Period Semester 5	Method of evaluation Assessment		Number of ECTS points 3
	Activities and hours • Participation in lectures: 30		

Subject's educational aims

C1	N/A : give students an overview of terminology used in taxation field
C2	N/A : acquaint students with knowledge about the structure and functioning of tax systems in the European Union Member States
C3	N/A : equip students with skills necessary for a career as tax consultant, auditor or accountant
C4	N/A : demonstrate students the scale and implications of tax harmonization and competition in the European Union
C5	N/A : help students develop critical-thinking, problem-solving and persuasion abilities

Entry requirements

English language- advanced level

Subject's learning outcomes

Code	Outcomes in terms of	Effects	Examination methods
Knowledge			
W1	N/A : student understands recent trends in the European Union tax policy	K1_W01, K1_W09, K1_W15	Final test, Class participation, Individual project
W2	N/A : student differentiates tax planning, tax optimization, tax avoidance and tax evasion	K1_W01, K1_W09, K1_W15	Final test, Report, Class participation, Individual project
W3	N/A : student compares concepts of tax harmonization and models of tax competition	K1_W01, K1_W09, K1_W15	Final test, Class participation, Individual project
W4	N/A : student possesses knowledge about selected administrative procedures implemented in the European Union Member States	K1_W01, K1_W09, K1_W15	Final test, Class participation, Individual project
W5	N/A : student describes design of UK, French and German tax system	K1_W01, K1_W09, K1_W15	Final test, Class participation, Individual project
Skills			
U1	N/A : student employs terminology used in taxation field	K1_U01, K1_U18, K1_U22	Final test, Class participation, Individual project
U2	N/A : student solves case studies concerning common European VAT and excise duty systems	K1_U01, K1_U18, K1_U22	Final test, Class participation, Individual project
U3	N/A : student analyses European tax regulations and applies them in decision-making process	K1_U01, K1_U18, K1_U22	Final test, Class participation, Individual project
U4	N/A : student calculates tax liability and recognizes tax obligations imposed on taxpayers in UK, France and Germany	K1_U01, K1_U18, K1_U22	Final test, Class participation, Individual project
U5	N/A : student is effective in persuading others to his own point of view	K1_U01, K1_U18, K1_U22	Final test, Class participation, Individual project
Social competences			
K1	N/A : student appreciates the importance of gained knowledge for his future professional carrier and considers self-improvement as a crucial prerequisite for promotion	K1_K01, K1_K03	Class participation, Individual project, Presentation
K2	N/A : student expresses opinion about tax regulations and proposes their modifications	K1_K01, K1_K03	Class participation, Individual project
K3	N/A : student identifies consequences of failure to comply with tax obligations	K1_K01, K1_K03	Final test, Class participation, Individual project

Code	Outcomes in terms of	Effects	Examination methods
K4	N/A : student develops confidence in handling new tasks and ability to be attentive to details	K1_K01, K1_K03	Class participation, Individual project
K5	N/A : student is effective in public presentations	K1_K01, K1_K03	Individual project, Presentation

Study content

No.	Course content	Subject's educational goals	Subject's learning outcomes
1.	N/A : EU Tax Policy – Recent Trends and Coming Challenges	C2, C3, C5	W1, U1, U3, K1, K2, K3, K4
2.	N/A : Structure of Tax Revenues and its Determinants in the EU Member States	C2, C3, C5	W1, U1, U3, K1, K2, K3, K4
3.	N/A : Personal Income Tax Coordination	C1, C3, C4, C5	W3, U3, K1, K2, K3, K4
4.	N/A : Concepts of Corporate Income Tax Harmonisation	C1, C3, C4, C5	W3, U3, K1, K2, K3, K4
5.	N/A : Tax Compliance Costs in the EU Member States	C1, C3, C4, C5	W3, U3, K1, K2, K4
6.	N/A : Tax Competition and its Implications	C1, C3, C4, C5	W3, U3, K1, K2, K3, K4
7.	N/A : VAT Design – a Common Model in the EU	C1, C3, C4, C5	W3, U2, U3, K1, K2, K3, K4
8.	N/A : Tax Avoidance versus Tax Evasion (Carousel Fraud Schemes)	C1, C3, C4, C5	W2, U2, U3, K1, K2, K3, K4
9.	N/A : Excise duties in the EU Member States	C1, C3, C4, C5	W4, U1, U2, U3, K1, K2, K3, K4
10.	N/A : Administrative Anti-Fraud Measures	C1, C3, C4, C5	W1, W2, W4, U1, U3, K1, K2, K3, K4
11.	N/A : Fiscal Audits and Risk Management	C1, C3, C4, C5	W1, W2, W4, U1, U3, K1, K2, K3, K4
12.	N/A : E-Government Initiatives	C1, C3, C5	W4, U1, U3, U5, K1, K2, K3, K4, K5
13.	N/A : Selected Issues of German Tax System	C1, C3, C4, C5	W4, W5, U1, U3, U4, K1, K2, K3, K4
14.	N/A : Selected Issues of French Tax System	C1, C2, C3	W4, W5, U1, U3, U4, K1, K2, K3, K4
15.	N/A : Selected Issues of UK Tax System	C1, C3, C4	W4, W5, U1, U3, U4, K1, K2, K3, K4

Bibliography

Obligatory

1. Helminen M., EU Tax Law – Direct Taxation, IBFD, Amsterdam 2011.
2. Vermeend W., Ploeg der van R., Timmer J. W., Taxes and the Economy, Edward Elgar, Cheltenham, 2008.
3. Taxation Trends in the European Union, Office for Official Publications of the European Communities, Luxembourg 2011.
4. Kesti J. (ed.), European Tax Handbook, IBFD, Amsterdam 2009.

Recommended

1. Albi E., Martinez-Vazquez J., The Elgar Guide to Tax Systems, Edward Elgar, Cheltenham, 2011.
2. Scholes M. S., Wolfson M. A., Erickson M., Maydew E. L., Pearson Prentice Hall, Shevlin T., Taxes & Business Strategy. A Planning Approach, New Jersey 2009.
3. Schenk, A., Oldman, O., Value Added Tax: a Comparative Approach, Cambridge University Press, New York 2007.
4. Dimensions of Tax Design: The Mirrlees Review, Oxford University Press, New York 2011.

Course advanced

Teaching methods:

Text analysis, Lecture with multimedia presentation, Case study

Teaching methods	Method of evaluation	Credit conditions
Lectures	Final test, Report, Class participation, Individual project, Presentation	

Calculation of ECTS points

Activity form	Activity hours*	
Participation in lectures	30	
Preparation of multimedia presentation	10	
Preparation for test	20	
Paper preparation	10	
Literature research	20	
Student workload	Hours 90	ECTS 3.0
Workload involving teacher	Hours 30	ECTS 1.0

* one hour of classes = 45 minutes

Effects

Code	Content
K1_K01	the graduate is ready to develop their knowledge, skills and professional competences
K1_K03	the graduate is ready to choose the path of their professional development
K1_U01	the graduate is able to observe and accurately interpret economic phenomena occurring in the economy, and to assess the decisions made by consumers and business entities
K1_U18	the graduate is able to assess public institutions' operation on a local, national and international scale
K1_U22	the graduate is able to use a foreign language in the field of economics, meeting the criteria specified for CEFR Level B2
K1_W01	the graduate knows and understands the foundations of economic sciences with respect to business institutions in their economic, social and legal environment
K1_W09	the graduate knows and understands law categories regulating business activity
K1_W15	the graduate knows and understands the course of integration and globalisation processes, with particular emphasis on European integration