

Prowadzący	Dr hab. Katarzyna Wójtowicz, prof. UMCS
Oferta PJO*	NIE
Oferta PJOE*	TAK
Kierunek, rok, stopień dla PJO (*obowiązkowe)	
Semestr roku 2023/2024	letni

* PJO – przedmiot w języku obcym dla studentów polskich / PJOE – przedmiot w języku obcym dla studentów Erasmus+

** zostawić właściwe

BASIC INFORMATION ABOUT THE SUBJECT (INDEPENDENT OF THE CYCLE)

Module name	EU VAT fundamentals
Erasmus code	
ISCED code	
Language of instruction	English
Website	https://www.umcs.pl/en/courses-in-english-2021-2022,21582.htm (dla PJOE)
Prerequisites	Basic knowledge of the public finance system
ECTS points hour equivalents	Contact hours (work with an academic teacher): 25 Total number of hours with an academic teacher: 30 Number of ECTS points with an academic teacher: 3 Non-contact hours (students' work): 15 Total number of non-contact hours: 15 Number of ECTS points for non-contact hours: 1 Total number of ECTS points for the module: 4
Educational outcomes verification methods	Activity and attendance during classes, written exam-choice test
Description	This course aims to acquaint the students with the fundamentals of the EU VAT (with special regard to Poland). In particular, the themes of the lecture will be an evaluation of the fiscal effectiveness of VAT inflows, identification of the sources and the scale of the VAT gap, comparative analysis of the VAT system in Poland with other countries of the European Union and presentation the areas and solutions which may help improve VAT collection.
Reading list	<ol style="list-style-type: none"> 1. Ad van Doesum, Herman van Kesteren, Simon Cornielje, Frank J. G. Nellen (2020). Fundamentals of EU VAT Law, Second Edition SKU:10057841-0002 2. Keen M. (2013); The Anatomy of the VAT, IMF Working Papers 13/111, International Monetary Fund. 3. Mathe M., Nicodeme G., Rua S., (2013) Tax Shifts, Taxation papers, Working paper no. 59–2015, E L. Barbone , M. Belkindas, L. Bettendorf, R. Bird, M. Bonch-Osmolovskiy i M. Smart, Study to quantify and analyse the VAT gap in EU-27 Members States, Case Network Reports No. 116, s. 131, European Commission
Educational outcomes	<p>KNOWLEDGE</p> <ol style="list-style-type: none"> 1. about the structure and effectiveness of the EU VAT system 2. about the scale and determinants of VAT gaps in UE countries 3. about an issue of VAT fraud and the primary mechanism for fighting for VAT non-compliance <p>SKILLS</p> <ol style="list-style-type: none"> 1. capacity to analyse and synthesise the basic principles and concepts of the European VAT system 2. capacity to identify the driving forces of VAT fraud <p>ATTITUDES</p> <ul style="list-style-type: none"> - general understanding of the VAT system - positive attitude to tax duties and VAT compliance
Practice	n/a

INFORMATION ABOUT CLASSES IN THE CYCLE

Website	https://www.umcs.pl/en/courses-in-english,21103.htm (dla PJOE)
Educational outcomes verification methods	Activity and attendance during classes, written exam-choice test
Comments	
Reading list	<p>1. Ad van Doesum, Herman van Kesteren, Simon Cornielje, Frank J. G. Nellen (2020). Fundamentals of EU VAT Law, Second Edition SKU:10057841-0002</p> <p>2. Keen M. (2013); The Anatomy of the VAT, IMF Working Papers 13/111, International Monetary Fund.</p> <p>3. Mathe M., Nicodeme G., Rua S., (2013) Tax Shifts, Taxation papers, Working paper no. 59–2015, E. L. Barbone, M. Belkindas, L. Bettendorf, R. Bird, M. Bonch-Osmolovskiy i M. Smart, Study to quantify and analyse the VAT gap in EU-27 Members States, Case Network Reports No. 116, s. 131, European Commission</p>
Educational outcomes	<p>KNOWLEDGE</p> <ol style="list-style-type: none"> about the structure and effectiveness of the EU VAT system about the scale and determinants of VAT gaps in UE countries about an issue of VAT fraud and the primary mechanism for fighting for VAT non-compliance <p>SKILLS</p> <ol style="list-style-type: none"> capacity to analyse and synthesise the basic principles and concepts of the European VAT system capacity to identify the driving forces of VAT fraud <p>ATTITUDES</p> <ol style="list-style-type: none"> general understanding of the VAT system positive attitude to tax duties and VAT compliance
A list of topics	<p>1. The main aspects of the structure of EU VAT (historical and economic context, main features of the EU VAT system, taxable persons, special schemes regulations, taxable events, place of taxation, time of taxation, taxable amount, rates, exemptions, input tax deduction, administration of VAT)</p> <p>2. Evaluation of fiscal effectiveness of VAT inflows in EU countries (changes in VAT inflows compared with economic, the level of VAT revenues and their share in total budget revenues and GDP, the main factors creating VAT revenues on the example of Poland)</p> <p>3. VAT collection in EU Countries (VAT gaps and other measures of tax non-compliance, the scale and determinants of VAT gaps in Poland and other UE countries, categorizing the sources of VAT non-collection: fraud and criminal activity: missing trader intra community, carousel fraud, tax evasion, the unregistered economy, tax avoidance, errors and omissions, natural bankruptcies)</p>
Teaching methods	Discussion, Lectures, Group presentations, Self-study tasks
Assessment methods	Activity and attendance during classes (40%), written exam-choice test (60%)