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| **Prowadzący** | Dr hab. Katarzyna Wójtowicz, prof. UMCS |
| **Oferta PJO\*** | TAK |
| **Oferta PJOE\*** | TAK |
| **Kierunek, rok, stopień dla PJO (\*obowiązkowe)** |  |
| **Semestr roku 2024/2025** | 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)

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| **Module name** | **Indirect taxation in EU** |
| **Erasmus code** |  |
| **ISCED code** |  |
| **Language of instruction** | English |
| **Website** | [https://www.umcs.pl/en/courses-in-english-2021-2022,21582.htm](https://www.umcs.pl/en/courses-in-english-2021-2022%2C21582.htm) (dla PJOE) |
| **Prerequisites** | Basic knowledge of the public finance system |
| **ECTS points hour equivalents** | Contact hours (work with an academic teacher): 25Total number of hours with an academic teacher: 30Number of ECTS points with an academic teacher: 3Non-contact hours (students' work): 15Total number of non-contact hours: 15Number of ECTS points for non-contact hours: 1Total number of ECTS points for the module: 4 |
| **Educational outcomes verification methods** | The verification method of educational outcomes for this course involves two components: students' presentations during seminars and a final exam. The grading criteria are based on participation in the course, preparing presentations on assigned topics, and successfully passing the final exam. |
| **Description** | This course introduces students to the basics of indirect taxation in the EU, focusing on Poland. The lecture will cover various topics, such as evaluating the effectiveness of VAT inflows, identifying the sources and scale of the VAT gap, conducting a comparative analysis of the VAT system in Poland with other EU countries, and presenting ways to improve VAT collection. Additionally, the lecture will provide an overview of EU excise duty rules, including the EU General Arrangements Directive, products subject to excise duties, time of charge ability, and excise duty suspension regimes. |
| **Reading list** | 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
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| **Educational outcomes** | KNOWLEDGE: - Acquire knowledge of the fundamental elements that underlie EU and international indirect tax law, particularly about cross-border transactions. - Demonstrate an understanding of the principles of EU law that relate to the interaction between domestic, international, and European sources of law as applied to real-life tax scenarios. SKILLS: - Analyze problems critically and personally and comprehend issues relevant to international indirect tax planning or arising from deficient implementation of European Union rules. - Exhibit a strong awareness of the legal remedies that are available to taxpayers before the Court of Justice of the European Union. --Communicate findings and conclusions to both specialists and non-specialists. - Apply general principles, theories, and analyses to practical cases. ATTITUDES: - Conduct limited independent research and take responsibility for their knowledge development in an objective yet critical manner. - Develop a reliance on their understanding of European Union law when analyzing and solving practical and theoretical problems through preparing and presenting case studies and written assessments. |
| **Practice** | n/a |

INFORMATION ABOUT CLASSES IN THE CYCLE

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| **Website** | [https://www.umcs.pl/en/courses-in-english,21103.htm](https://www.umcs.pl/en/courses-in-english%2C21103.htm) (dla PJOE) |
| **Educational outcomes verification methods** | Activity and attendance during classes, written exam-choice test |
| **Comments** |  |
| **Reading list** | 1.Ad van Doesum, Herman van Kesteren, Simon Cornielje, Frank J. G. Nellen (2020). Fundamentals of EU VAT Law, Second Edition SKU:10057841-00022.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 |
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| **A list of topics** | 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)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 )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)4. Harmonization of the structure of excise-duties in EU |
| **Teaching methods** | Discussion, Lectures, Group presentations, Self-study tasks |
| **Assessment methods** | Activity and attendance during classes (40%), written exam-choice test (60%) |