

Prowadzący	Dr hab. Katarzyna Wójtowicz, prof. UMCS
ERASMUS+ (semestr zima) 2025/2026	NIE
Oferta PJOE (semestr lato) 2025/2026	TAK
Kierunek, rok, stopień dla PJOE (*obowiązkowe)	Finanse i rachunkowość , rok I, st. II,

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

* 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 Valued Added Tax and Beyond
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): 18 Total number of hours with an academic teacher: 20 Number of ECTS points with an academic teacher: 2 Non-contact hours (students' work): 10 Total number of non-contact hours: 10 Number of ECTS points for non-contact hours: 1 Total 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 lecture explores the intricate world of value-added tax (VAT) within the European Union, delving into its role as a cornerstone of indirect EU taxation. Participants will gain insights into the principles, structure, and implementation of VAT across member states and its harmonization under EU directives. The lecture goes beyond VAT to examine other forms of indirect taxation, highlighting their economic, social, and regulatory impacts. Special focus will be placed on challenges such as cross-border compliance, digital economy taxation, fraud prevention, and the evolving landscape of green taxation in the EU.
Reading list	<ol style="list-style-type: none"> 1. Papis-Almansa M. (ed.) (2023). EU Valued Added Tax and Beyond - Essays in Honour of Ben Terra, IBFD, Amsterdam 2. Ad van Doesum, Herman van Kesteren, Simon Cornielje, Frank J. G. Nellen (2020). Fundamentals of EU VAT Law, Second Edition SKU:10057841-0002 3. Keen M. (2013); The Anatomy of the VAT, IMF Working Papers 13/111, International Monetary Fund. 4. 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> <ul style="list-style-type: none"> - 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. <p>SKILLS:</p> <ul style="list-style-type: none"> - Analyze problems critically and personally and comprehend issues relevant to international indirect tax planning or arising from deficient implementation of European Union rules.

	<ul style="list-style-type: none"> - 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. <p>ATTITUDES:</p> <ul style="list-style-type: none"> - 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

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>
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A list of topics	<p>The Main Aspects of the Structure of EU VAT</p> <ul style="list-style-type: none"> • Historical and economic context • Key features of the EU VAT system (taxable persons, special schemes, taxable events, place and time of taxation, taxable amount, rates, exemptions, input tax deduction) • Administration and compliance frameworks <p>Evaluation of Fiscal Effectiveness of VAT Inflows in EU Countries</p> <ul style="list-style-type: none"> • Trends in VAT inflows compared to economic performance

	<ul style="list-style-type: none"> • The level of VAT revenues and their share in total budget revenues and GDP • Key factors driving VAT revenues, with a detailed analysis of Poland <p>VAT Collection in EU Countries</p> <ul style="list-style-type: none"> • The VAT gap and other measures of tax non-compliance • Analysis of the scale and determinants of VAT gaps in Poland and other EU countries • Categorization of VAT non-collection sources: fraud (missing trader intra-community fraud, carousel fraud), tax evasion, the unregistered economy, tax avoidance, errors, and bankruptcies <p>Harmonization of the Structure of Excise Duties in the EU</p> <ul style="list-style-type: none"> • Overview of the EU General Arrangements Directive • Products subject to excise duties • Key rules on charge ability, rates, and excise duty suspension regimes • Challenges and prospects for harmonization <p>Improving VAT and Excise Duty Systems</p> <ul style="list-style-type: none"> • Strategies for improving VAT collection and compliance • Innovations in combating VAT fraud and reducing tax gaps • Opportunities for modernizing excise duty systems to enhance fiscal sustainability <p>The Future of EU Indirect Taxation</p> <ul style="list-style-type: none"> • The impact of the digital economy and cross-border e-commerce • Green taxation and its role in achieving sustainability goals • Policy trends and proposals for further harmonization and modernization of indirect taxation in the EU
Teaching methods	Discussion, Lectures, Group presentations, Self-study tasks
Assessment methods	Activity and attendance during classes (40%), written exam-choice test (60%)