

Module: Tax system

Credits: Final test

Type: Lecture

Hours: 15h

Lecturer: PhD Jarosław Cwyl

ECTS: 6

The aim of the subject is to teach students the role of tax systems, competitiveness of the states and its impact on business activity.

The lectures cover the following topics:

- Tax wedge- graphical constructions,
- Equilibrium and taxes, tax distortions and double taxation case and ,international agreements on the avoidance of double taxation.
- Taxes in fiscal policy-views of main schools of economy,
- International comparison of tax system,
- Total tax revenue, relation to GDP, and tax structure in EU and OECD countries,
- Rates and construction of taxation among countries,
- Central and sub-central level of taxes,
- Value added tax,
- Income taxes and business consequences,
- Wealth taxes,
- Competitiveness economy and the role of tax system,