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| FACULTY: | Koszalin University of Technology  Faculty of Economic Sciences |
| FIELD OF STUDY: | **FINANCE AND ACCOUNTING** |
| ERASMUS COORDINATOR OF THE FACULTY: | Małgorzata Czerwińska-Jaśkiewicz, Phd |
| E-MAIL ADDRESS OF THE COORDINATOR: | malgorzata.czerwinska@tu.koszalin.pl |
| COURSE TITLE: | Tax system in the European Union countries |
| LECTURER’S NAME: | Rafał Rosiński, Phd |
| E-MAIL ADDRESS OF THE LECTURER: | rafal.rosinski@tu.koszalin.pl |
| ECTS POINTS FOR THE COURSE: | 5 |
| ACADEMIC YEAR: | 2023/2024 |
| SEMESTER:  (W – winter, S – summer) | W or S |
| HOURS IN SEMESTER: | Lectures: 15  Workshops:15 |
| LEVEL OF THE COURSE:  (1st cycle, 2nd cycle, 3rd cycle) | 1st cycle |
| TEACHING METHOD:  (lecture, laboratory, group tutorials, seminar, other-what type?) | Lecture, workshops |
| LANGUAGE OF INSTRUCTION: | English, Polish, (separate group with English depends from number of the incoming students) |
| ASSESSMENT METOD:  (written exam, oral exam, class test, written reports, project work, presentation, continuous assessment, other – what type?) | Oral exam  Project work |
| COURSE CONTENT: | 1. Introduction - general aspects of taxation 2. Tax rules and harmonization taxation in the EU 3. Personal income tax in the EU countries 4. Corporate income tax in the EU countries 5. Value Added Tax in the EU countries 6. Other taxes in the EU countries 7. Tax system in "new EU" countries 8. Tax system in "old EU" countries |
| ADDITIONAL INFORMATION: | Didactic methods: Power Point Screencasts, Discussion in a group, case study. |

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