

## MASTER'S DEGREE EXAMINATION

### Study major: Taxes (*inf. 23/24*)

1. Fair value measurement in financial reporting and its impact on profit and tax income
2. Options for the preparation of the income statement according to the Accounting Act and International Reporting Standards in the context of determining the tax base
3. Methods of determining deferred income tax
4. Consequences of differences between profit before tax and tax base for financial reporting
5. Provisions and impairment losses and their recognition in the financial statements and their impact on the tax base
6. The relevance of consolidation adjustments to the group's picture in the financial statements. Capital group vs. tax capital group
7. VAT group. Concept and operating principles
8. The tax capital group vs. the Polish holding company - a comparative analysis
9. Economic and legal aspects of taxation
10. Costs of the fiscal process
11. The tax system. Concept, features and factors shaping tax systems.
12. Lessons from the theory of optimal taxation.
13. Characteristics of an ecologically oriented tax system.
14. Application of behavioural economics in the functioning of public administration
15. Characteristics of the local tax system in Poland and selected countries.
16. Effects of property taxation in the light of particular theories (benefit perspective, new perspective).
17. The scope of tax authority of municipalities in Poland.
18. The concept and sources of tax risk.
19. Tax privileges of small taxpayers on the grounds of income tax and VAT
20. Advantages and disadvantages of taxation on the basis of lump-sum taxation on corporate income (the so-called Estonian CIT)
21. Tax planning using tax depreciation
22. Tax planning with regard to the choice of financing sources
23. Optimisation of tax loss accounting under income taxes
24. Tax and non-tax interest effects
25. Forms of setting up a foreign permanent establishment
26. Principles of withholding taxation in the light of double taxation treaties
27. Principles of corporate profit taxation in the light of double taxation treaties
28. Methods of avoiding double taxation.
29. Definition of a taxpayer in VAT
30. Taxable and non-taxable activities in VAT
31. Place of supply of services in VAT in B2B transactions
32. Chain transactions in VAT - definition and taxation principles
33. Excise goods and their movement under suspension of excise duty
34. Definition and models of tax governance
35. Business and tax models used by multinational corporations (principal company, IP company, internal bank and others)
36. Tax capital group as a CIT taxpayer

37. Forms of taxation of business activities carried out by an individual
38. The concept and types of global equalisation tax
39. Explain the concept of corrective taxes according to Pigou's theory, and their role in reducing negative externalities.
40. Discuss the role of corrective taxes in modern economic theories moving away from economic growth as the main goal of economic policy. Give an example of such a theory.
41. Characterise the difference between the understanding of economic efficiency in taxes with a fiscal role and the understanding of economic efficiency under corrective taxes.
42. Tax and non-tax sources of funding for state and local government budget expenditure.
43. Discuss the main methods of interpretation of European Union law, such as linguistic, purposive, systemic, operational and functional interpretation. How do they differ from the methods used in national law?
44. Explain the importance of the case law of the Court of Justice of the European Union (CJEU) for the uniform interpretation of tax law in the European Union. What interpretative principles and rules does the CJEU apply?
45. What is public finance discipline and how is it achieved?
46. Explain the principle of primacy and direct effect of European Union law.
47. Discuss the relief of tax liabilities and the premises for granting it
48. The institution of statute of limitations under the Tax Ordinance Act
49. The principle of inspiring confidence in tax authorities vs. the principle of resolving doubts for the benefit of the taxpayer
50. Effective and ineffective ways of extinguishing tax liabilities
51. The liability of a third party for tax arrears of a company
52. Characterise the basic principles of tax proceedings under the Tax Ordinance
53. Anti-avoidance clause - discuss the prerequisites for applying the GAAR clause
54. Tax evasion vs. tax avoidance
55. Using examples, discuss the phenomenon of tax havens
56. The procedure for issuing a precautionary opinion
57. What is the formal nature of proceedings before the Supreme Administrative Court?
58. Discuss the basic remedies in administrative court proceedings
59. Characterise the institution of resolutions issued by the Supreme Administrative Court
60. The essence and meaning of preliminary questions in tax law
61. The conditions and procedure for the exclusion of a judge in proceedings before an administrative court
62. The content and scope of the terms public finance and financial law
63. Money in the economic and legal sense
64. The principles of regulation of the foreign exchange system in Poland in the context of EU membership
65. Types of financial plans in Poland from the point of view of a time perspective
66. The organisational forms of units of the public finance sector according to the Public Finance Act
67. Tax administration in Poland (KAS and self-governmental administration)
68. Tax obligation and tax liability - creation, content and expiry
69. Forms of securing tax liabilities
70. Identification of taxpayers and payers - principles and forms of registration
71. Legal responsibility in public finance (including the discipline of public finance)
72. Public finance (principles) in the view of classical economics and the neo-Keynesian school

73. Public finance functions in the context of the concept of net utility loss
74. Public revenues from the sphere of public authority and ownership (sources, characteristics, rough budgetary significance)
75. Government administration of public finance - tasks and principles of organisation
76. Planning in public finance - theory, types of budgeting and characteristics of procedures
77. Public debt financing in terms of classical economics and the neo-Keynesian school
78. Fiscal policy: terminology, conditions of effectiveness, instruments
79. Moral hazard, fiscal illusions and information asymmetry in fiscal policy
80. Selection of public spending targets - public goods versus socially desirable goods. Types of transfers.
81. Control and audit in public finance - concepts, objectives and principles.
82. The structure of tax proceedings (characterisation of the inquisitorial elements)
83. Subjective scope of application of the provisions on tax proceedings and the scope of application of the KPA in tax matters
84. Tax authorities (types) and principles of determining their jurisdiction
85. Party and entities on the rights of a party in tax proceedings - rights and obligations
86. General principles of tax proceedings and their significance (manner of application)
87. Investigation proceedings - forms of evidence
88. Decisions in tax proceedings - characteristics and principles of instance control
89. Extraordinary means of review of final decisions
90. Enforcement proceedings in administration - organisation and rules
91. Formalities for the exit of goods from the EU customs territory.
92. Formalities for the entry of goods into the Union customs territory.
93. Customs representation- types and responsibilities of a representative.
94. Authorised economic operator (AEO) - conditions and criteria for authorisation.
95. Calculation elements on the basis of which duty payable is calculated.
96. Customs debt and its security.
97. Customs declaration, types of customs declaration, rectification and verification.
98. Rules for declaring goods for normal procedures.
99. Rules for declaring goods for special procedures.
100. Customs control and its types.

### **Literature:**

1. Gierusz A., Gierusz M., Konsolidacja sprawozdań finansowych według MSSF, wyd.3, ODDK, 2023.
2. Jamróży M., Olchowicz I., Rachunkowość podatkowa. Analiza w zakresie podatku dochodowego od osób prawnych, wyd. 2, Difin, Warszawa 2020.
3. Olchowicz I., Tłaczała A., Sprawozdawczość finansowa według krajowych i międzynarodowych standardów, Wydanie 3, Difin 2015.
4. Felis P., Jamróży M., Janiszewska M., Łożykowski A., Olchowicz I., Sarnowski J., Szlązak-Matusiewicz J., Tłaczała A., VAT w działalności gospodarczej, wydanie 3, Difin, Warszawa 2024.
5. Grądalski F., System podatkowy w świetle teorii optymalnego opodatkowania, Wyd. SGH, Warszawa 2006
6. Grądalski F., Wstęp do teorii opodatkowania, Wyd. SGH, Warszawa 2004
7. Felis P., Elementy teorii i praktyki podatków majątkowych, Wyd. SGH, Warszawa 2012

8. Jamróży M., Kudert S., Optymalizacja opodatkowania dochodów przedsiębiorców, Wyd. Wolters Kluwer, Warszawa 2023r.
9. Opodatkowanie spółek, H. Litwińczuk [red], Wyd. Wolters Kluwer, Warszawa 2022
10. Mastalski R., Prawo podatkowe, Wyd. CH Beck, Warszawa 2023
11. Litwińczuk H., Międzynarodowe prawo podatkowe, Wyd. Wolters Kluwer, Warszawa 2020
12. Felis P., Jamróży M., Szlęzak-Matusewicz J., Podatki i składki w działalności przedsiębiorców, wydanie 4, Difin, Warszawa 2024.
13. Stiglitz J., Ekonomia sektora publicznego, Wyd. PWN Warszawa 2017
14. Owsiak S., Finanse publiczne. Współczesne ujęcie, Wyd. PWN, Warszawa 2017
15. Postępowanie administracyjne i sądownoadministracyjne, Wierzbowski M., Stankiewicz R. [red.], Wyd. CH Beck, Warszawa 2024
16. Gwardzińska E., Laszuk M., Masłowska M., Michalski R., Prawo celne, Wolters Kluwer, Warszawa 2017.
17. Gajewski D. J. (red.), Ceny transferowe. Wybrane zagadnienia, Wolters Kluwer Polska, Warszawa 2019.
18. Opodatkowanie nieruchomości w Polsce na tle systemów europejskich. Wybrane problemy i propozycje zmian, Felis P. [red], Wyd. Instytut Finansów, Warszawa 2023
19. Gomułowicz A., Mączyński D., Podatki i prawo podatkowe, Wyd. Wolters Kluwer, Warszawa 2022
20. Werner A, Gajewski D., Glumińska-Pawlic J., Golecki M., Klauzula przeciwko unikaniu opodatkowania, Wyd. Wolters Kluwer, Warszawa 2018
21. Zarys finansów publicznych i prawa finansowego, W. Wójtowicz [red.], Wyd. Wolters Kluwer, Warszawa 2020