

Title of Course	Tax Theory		
Semester	Autumn/Spring		
Teaching Hours per Course:	Total	- Lectures:	- Tutorials:
	30	30	
ECTS Credits	3		
The content of education			
Aims of Course	The aim of the lecture is to familiarize students with the essence and functions of taxes, tax rules and theoretical foundations of tax collection. The evolution of the tax system in the European Union countries and the need to harmonize taxes and use them to achieve economic and social goals will also be presented.		
Program	<ol style="list-style-type: none"> 1. The role of the state, fiscal policy and taxes in the main streams of economy. 2. Definition and functions of taxes. Theoretical basis of tax collection. 3. Tax rules. Tax classification. 4. Evolution of the structure of budget revenues from taxes of EU countries. 5. Evolution of personal and corporate income taxes, consumption taxes and property taxes in EU countries. 6. Tax reforms in the countries of Central and Eastern Europe. The flat tax and the reasons for its popularity. 7. Tax reform in Poland. Stages of reforming the Polish tax system. 8. Theoretical and practical premises of tax harmonization in EU countries. 		
Conditions of completion	Written test.		
Teacher	dr Monika Jarzębska		