

Course description form (syllabus form) – for 1st and 2nd cycle studies

A. General data

Name of the field	Content
Course title	Digitalisation of tax
Organizational unit:	Department of Management
Organizational unit where the course is offered:	
Course ID	
Erasmus code / ISCED	
Course groups	
Period when the course is offered	Summer semester
Short description	The course deals with the basics of bringing digital solutions into the tax system and using new technologies.
Type of course:	
Full description	<p>1.The strategy for the responsible growth of 2017 (PL) - to carry out regulatory and institutional changes</p> <p>2.The tax challenges posed by digitalisation as one of the fifteen OECD/G20 Inclusive Framework on BEPS aimed at tackling tax avoidance, improving the coherence of international tax rules and ensuring a more transparent tax environment</p> <p>3. A 'Europe fit for the digital age' as one of the six main priorities of the</p>

		European Commission 4. The three pillars of VIDA: - e-invoicing for cross-border transactions - VAT taxation of transactions involving online platforms - single VAT registration 5. use of new technologies by tax administrations 6. new technologies in meeting tax obligations
Prerequisites	Formal	none
	Initial	none
Learning outcomes		At the end of the course, the student will be familiar with international and national assumptions for the use of digital technologies in the tax area, as well as the effects of introducing new solutions in practice.
ECTS credit allocation (and other scores)		2
Assessment methods and assessment criteria		Test and open questions
Examination		Test and open questions
Type of class		
Sposób realizacji przedmiotu		online
Language		English
Bibliography		Communication of the Commission on 'A Fair and

	<p><i>Efficient Tax System in the European Union for the Digital Single Market'</i> adopted on 21 September 2017</p> <p><i>Communication from the Commission to the European Parliament and the Council 'An action plan for fair and simple taxation supporting the recovery strategy'</i> 15 July 2020 r.</p> <p>OECD (2020), Tax Administration 3.0: The Digital Transformation of Tax Administration, OECD, Paris.</p> <p>OECD (2021), Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS, OECD, Paris.</p> <p>PROPOSAL FOR A DIRECTIVE⁸ December 2022</p>
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	<p>Proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules in the Digital Age</p> <p>PROPOSAL FOR A REGULATION⁸ December 2022</p> <p>Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age</p> <p>PROPOSAL FOR A REGULATION⁸ December 2022</p> <p>Proposal for a Council implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards information requirements for certain VAT schemes</p> <p>SUMMARY OF IMPACT ASSESSMENT</p> <p>8 December 2022</p>
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	<i>Impact Assessment – Executive Summary - VAT in the Digital Age IMPACT ASSESSMENT 8 December 2022 Impact Assessment - VAT in the Digital Age</i>
Internship as part of the course	n/a
Coordinators	Anna Derdak
Group instructors	Anna Derdak
Notes	

B. Detailed data

Name of the field	Content
Group instructors:	Anna Derdak
Title	doctor
Type of class:	online
Learning outcomes defined for didactic method used during the course	
Assessment methods and assessment criteria for didactic method used during the course	Test and open questions
Examination for didactic method used during the course	Test and open questions
Range of content	<p>1.The strategy for the responsible growth of 2017 (PL) - to carry out regulatory and institutional changes</p> <p>2.The tax challenges posed by digitalisation as one of the fifteen OECD/G20 Inclusive Framework on BEPS aimed at tackling tax</p>

	<p>avoidance, improving the coherence of international tax rules and ensuring a more transparent tax environment</p> <p>3. A 'Europe fit for the digital age' as one of the six main priorities of the European Commission</p> <p>4. The three pillars of VIDA:</p> <ul style="list-style-type: none"> - e-invoicing for cross-border transactions - VAT taxation of transactions involving online platforms - single VAT registration <p>5. use of new technologies by tax administrations</p> <p>6. new technologies in meeting tax obligations</p>
Didactic methods	Lecture, discussion
Bibliography	<p>Communication of the Commission on 'A Fair and Efficient Tax System in the European Union for the Digital Single Market' adopted on 21 September 2017</p>

	<p>Communication from the Commission to the European Parliament and the Council 'An action plan for fair and simple taxation supporting the recovery strategy' 15 July 2020 r. OECD (2020), Tax Administration 3.0: The Digital Transformation of Tax Administration, OECD, Paris. OECD (2021), Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS, OECD, Paris.</p> <p>PROPOSAL FOR A DIRECTIVE⁸ December 2022 Proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules in the Digital Age</p> <p>PROPOSAL FOR A REGULATION⁸ December 2022 Proposal for a Council</p>
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	<p>Regulation amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age</p> <p>PROPOSAL FOR A REGULATION⁸</p> <p>December 2022</p> <p>Proposal for a Council implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards information requirements for certain VAT schemes</p> <p>SUMMARY OF IMPACT ASSESSMENT⁸</p> <p>December 2022</p> <p>Impact Assessment – Executive Summary - VAT in the Digital Age</p> <p>IMPACT ASSESSMENT⁸</p> <p>December 2022</p> <p>Impact Assessment - VAT in the Digital Age</p>
Group limit	
Time span	
Location	