

## Topics for the diploma examination in second-cycle studies

### TAXES

1. Valuation of a company at fair value in financial reporting and its impact on financial results and taxable income.
2. Options for preparing profit and loss accounts in accordance with the Accounting Act and International Financial Reporting Standards in the context of determining the tax base.
3. Methods of determining deferred income tax.
4. Consequences of differences between gross financial results and the tax base for financial reporting.
5. Provisions and impairment losses and their recognition in the financial statements, as well as their impact on the tax base.
6. VAT group. Concept and principles of operation.
7. The theory of optimal taxation.
8. Characteristics of an environmentally oriented tax system.
9. The application of behavioural economics in the functioning of public administration.
10. Characteristics of the local tax system in Poland and selected countries.
11. The scope of municipal tax authority in Poland.
12. The concept and sources of tax risk.
13. Tax privileges for small taxpayers in terms of income tax and VAT.
14. Tax optimisation.
15. Tax and non-tax interest effects.
16. Withholding tax rules in the light of double taxation agreements.
17. Rules for the taxation of corporate profits in the light of double taxation agreements.
18. Methods of avoiding double taxation.
19. Definition of a VAT taxpayer.
20. Activities subject to VAT and excluded from VAT.
21. Excise duty options and their movement under the excise duty suspension procedure.
22. Business and tax models used by international corporations (principal company, IP company, internal bank and others).

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23. Tax capital group as a CIT taxpayer.
24. Forms of taxation of business activities conducted by a natural person.
25. The concept and types of global compensatory tax.
26. The concept of corrective taxes according to Pigou's theory and their role in limiting negative externalities.
27. Tax and non-tax sources of financing for state budget and local government expenditure.
28. Methods of interpreting European Union law in the context of methods of interpreting national law.
29. 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.
30. The principle of primacy and direct effect of European Union law.
31. Tax relief and the conditions for granting it.
32. Effective and ineffective methods of extinguishing tax liabilities.
33. Third party liability for a company's tax arrears.
34. Basic principles of conducting tax proceedings under the Tax Ordinance.
35. Anti-tax avoidance clause (GAAR).
36. Tax evasion and tax avoidance.
37. Appeals in proceedings before the administrative court.
38. Resolutions issued by the Supreme Administrative Court.
39. The essence and significance of preliminary rulings in tax law.
40. Content and scope of terms: public finance and financial law.
41. Money in economic and legal terms.
42. Principles of foreign exchange system regulation in Poland in the context of EU membership.
43. Types of financial plans in Poland from a time perspective.
44. Organisational forms of public finance sector entities according to the Public Finance Act.
45. Tax administration in Poland (National Revenue Administration and local government).
46. Tax obligation and liability – creation, content and expiry.

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47. Forms of security for tax liabilities.
48. Legal liability in public finance (including public finance discipline).
49. Public finance (principles) in classical economics and the neo-Keynesian school.
50. Functions of public finance in the context of the concept of net loss of utility.
51. Public revenue from the sphere of public authority and ownership (sources, characteristics, approximate budgetary significance).
52. Government administration of public finance – tasks and principles of organisation
53. Planning in public finance – theory, types of budgeting and characteristics of procedures.
54. Financing with public debt in classical economics and the neo-Keynesian school.
55. Fiscal policy: terminology, conditions for effectiveness, instruments.
56. Selection of public expenditure objectives – public goods and socially desirable goods. Types of transfers.
57. Control and audit in public finance – concepts, objectives and principles.
58. Parties and entities with party rights in tax proceedings – rights and obligations.
59. General principles of tax proceedings and their significance (manner of enforcement).
60. Decisions in tax proceedings – characteristics and principles of appellate control.
61. Extraordinary measures for controlling final decisions.
62. Enforcement proceedings in administration – organisation and principles.
63. Formalities for removing goods from the EU customs territory and introducing goods into the EU customs territory.
64. Representation in customs matters – types and responsibilities of representatives.
65. Authorised Economic Operator (AEO) – conditions and criteria for obtaining authorisation.
66. Calculation elements used to calculate the customs duty due.
67. Customs debt and its security.
68. Customs declaration, types of customs declarations, correction and verification.

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- 69. Rules for declaring goods for normal and special procedures.
- 70. Customs control and its types.