

**Subject card**

<b>Subject name and code</b>	Tax law - auditorium classes, PG_00132166						
<b>Field of study</b>	Prawo danin publicznych - ćwiczenia						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2025/2026		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Optional subject group		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	4	<b>ECTS credits</b>			1.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Financial Law -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Łukasz Karczyński				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	<b>SUM</b>
	<b>Number of study hours</b>	0.0	5.0	0.0	0.0	0.0	5
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	<b>SUM</b>
	<b>Number of study hours</b>	5		0.0		20.0	25
<b>Subject objectives</b>	Introduction to elementary issues related to the law of public levies.						
<b>Learning outcomes</b>	<b>Course outcome</b>		<b>Subject outcome</b>		<b>Method of verification</b>		
	PAGMU2_KR04		appreciates the importance of public levies in administration and the economy and the usefulness of knowledge about public levy law in fulfilling various social roles		[SK5] realizacja zadania problemowego		
	PAGMU2_WG03		has structured and theoretically based knowledge of the basics of public levy law		[SW5] realizacja zadania problemowego		
	PAGMU2_UO07		acquires elements of knowledge related to the law of public levies, necessary to perform the role of a leading member of a group who manages a team, an organization or an institution related to the broadly understood law in administration and economy		[SU5] realizacja zadania problemowego		
<b>Subject contents</b>	Selected practical aspects from material covering: <ol style="list-style-type: none"> <li>1. The Concept and Types of Public Levies</li> <li>2. The Structure of a Public Levy</li> <li>3. Classification of Public Levies</li> <li>4. Tax Principles</li> <li>5. Contemporary Public Levies</li> <li>6. Elements of Public Levies Law</li> </ol>						
<b>Prerequisites and co-requisites</b>							

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	B. Brzeziński, Wstęp do nauki prawa podatkowego, Toruń 2003	
	Supplementary literature	A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowego, Warszawa 2022	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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