

Subject card

Subject name and code	Tax law - lecture, PG_00132167						
Field of study	Prawo danin publicznych - wykład						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Master's studies	Subject group			Optional subject group		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			2.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr Łukasz Karczyński					
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan	Participation in consultation hours		Self-study	SUM	
	Number of study hours	10	0.0		40.0	50	
Subject objectives	Introduction to elementary issues related to the law of public levies.						
Learning outcomes	Course outcome	Subject outcome			Method of verification		
	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			[SU4] test/egzamin - ustny lub pisemny		
	PAGMU2_WG03	has structured and theoretically based knowledge of the basics of public levy law			[SW4] test/egzamin - ustny lub pisemny		
	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			[SK4] test/egzamin - ustny lub pisemny		
Subject contents	1. The Concept and Types of Public Levies 2. The Structure of a Public Levy 3. Classification of Public Levies 4. Tax Principles 5. Contemporary Public Levies 6. Elements of Public Levies Law						
Prerequisites and co-requisites							

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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