

Subject card

Subject name and code	Customs Law and Foreign Exchange Law - wykład, PG_00133719						
Field of study	Prawo celne i dewizowe - wykład						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Bachelor's studies	Subject group			Optional subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			1.0		
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 Maciej Mikliński				
	Teachers		dr Maciej Mikliński				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		10.0	25
Subject objectives	<p>The purpose of the lecture is to comprehensively present the specifics of EU and Polish customs law and foreign exchange law. Students will be introduced to the outline of the evolution of customs law and foreign exchange law, their theory and current legal regulations in this area. Where appropriate, examples of practical aspects of the application of customs and foreign exchange law will be presented</p> <p>Student zachowuje należyłą ostrożność i krytycyzm przy analizowaniu zjawisk społecznych związanych z prawem celnym i dewizowym; ma świadomość ryzyk związanych z działaniem nieetycznym i nieprofesjonalnym.</p> <p>Students exercise due caution and criticism when analyzing social phenomena related to customs and foreign exchange law; they are aware of the risks associated with unethical and unprofessional actions.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	The student is able to correctly use the terminology of customs law and foreign exchange law; he is able to interpret the provisions of customs law and foreign exchange law;	[SW4] test/egzamin - ustny lub pisemny
	[PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules	Students exercise due caution and criticism when analyzing social phenomena related to customs and foreign exchange law; they are aware of the risks associated with unethical and unprofessional actions.	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	The student recognizes the importance of the norms of customs and foreign exchange law from the point of view of the European Union, Poland and the citizen; he is able to conduct discussions, select arguments, explain the functioning of the institutions of customs and foreign exchange law;	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities	The student has the ability to evaluate factual situations in light of the norms of customs law and foreign exchange law and the ability to correctly apply these norms; he is able to analyze the meaning of specific provisions of customs law and foreign exchange law; he has the ability to critically analyze decisions of public authorities and court rulings in the field of customs law and foreign exchange law;	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	has a general knowledge of the value and specifics of customs law and foreign exchange law; is able to identify the basic institutions of customs law and foreign exchange law with the source of their legal regulation	[SW4] test/egzamin - ustny lub pisemny
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student has the ability to substantively discuss the problems of customs and foreign exchange law and to seek answers to difficult problems in the literature and case law. He understands the need to reach for specialized knowledge, to seek competence that he does not have personally.	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	is aware of the need for continuous education	[SU4] test/egzamin - ustny lub pisemny
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Knows and understands the basic concepts	[SU4] test/egzamin - ustny lub pisemny
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	The student has the necessary tax and accounting skills	[SU4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
		[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	Students know the branches of law, their specifics and differences in the application of normative patterns
Subject contents	<ul style="list-style-type: none"> • Outline of the evolution of customs law • Concept of customs, classification of customs duties • Sources of customs law • Interpretation of customs law • The European Union as a customs union • Customs policy of the European Union • Customs tariff • Binding tariff information • Tariff rates • Customs value of goods • Origin of goods • Entry of goods into the customs territory of the European Union • Customs destination • Preferential operations • Customs debt • Dumping and anti-dumping measures • Subsidies and countermeasures against subsidies • Proceedings in customs matters • Representation in customs matters • Customs offenses and offenses • The concept and nature of foreign exchange law • Sources of foreign exchange law • Subjective scope of foreign exchange law • Basic concepts of foreign exchange law • Foreign exchange restrictions and obligations • Foreign exchange permits • Cantor activities • Foreign exchange control • EU foreign exchange 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	<ol style="list-style-type: none"> 1. A. Reiwer-Kaliszewska, Prawo celne [w:] Podstawy finansow i prawa finansowego, Drwiłło A. [red.], Warszawa [latest edition] 2. R. Oktaba, Prawo celne, Warszawa [latest edition] 3. E. Gwardzinska, M. Laszuk, M. Masłowska, R. Michalski, Prawo celne, Wolters Kluwer [latest edition] 	
	Supplementary literature	<ol style="list-style-type: none"> 1. A. Drwiłło, Prawo celne, Gdansk [latest edition] 2. A. Drwiłło, Postepowanie ochronne w prawie celnym, Gdansk [latest edition] 3. A. Drwiłło, Postepowanie antysubsydiarne w prawie UE, Gdanskie Studia Prawnicze, t. XVI, Wydawnictwo Uniwersytet Gdanskiego, Gdansk 2007 4. W. Czyzowicz (red.), Prawo celne, Warszawa [latest edition] 5. W. Czyzowicz, Prawo celne - samodzielna dyscyplina prawa, Gdanskie Studia Prawnicze, Wydawnictwo Uniwersytetu Gdanskiego, XVI, Gdansk 2007 6. K. Lasinski-Sulecki (red.) Prawo celne, Warszawa [latest edition] 7. K. Włodkowski, Zasada powszechnosci cła i jej ograniczenia w Polsce, Unii Europejska oraz wybranych krajach Europy Wschodniej [latest edition] 	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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