

Subject card

Subject name and code	Basics of international and EU tax law - lecture, PG_00133759						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
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	3	Language of instruction			Polish		
Semester of study	5	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	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		35.0	50
Subject objectives	This course provides an introduction to international tax law and European Union tax law. It highlights key issues and institutions.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	is ready to fulfill social obligations, inspire and organize activities for the benefit of taxpayers, and initiate actions for the public interest, including in particular balancing the divergent interests of taxpayers and states in the scope related to the coexistence of different tax systems in the world	[SK4] test/exam - oral or written
	[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.	knows the basic terminology and concepts of international and EU tax law	[SW4] test/exam - oral or written
	[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	understands the complexity of problems arising in the field of issues related to the coexistence of different tax systems and is therefore ready to critically evaluate the knowledge possessed in this area and the content received.	[SK4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	can independently find and learn about current legal provisions and follow trends in the case law of tax authorities and administrative courts	[SU4] test/exam - oral or written
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	is able to solve problems related to the avoidance of double taxation in the international aspect	[SU4] test/exam - oral or written
	[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	is ready to analyze and use the opportunities provided by double tax avoidance treaties	[SK4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	is able to communicate using terminology related to international and EU tax law	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
		[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	Is able to use the acquired knowledge in solving problems related to the avoidance of double taxation in the international aspect and other issues related to the subject
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	is able to participate in debates on issues of international tax law – present and evaluate various opinions and positions, in particular in the field of different interpretations of public levy law provisions, and discuss them	[SU4] test/exam - oral or written
Subject contents	Introduction to international tax law Double taxation and methods of avoiding it OECD Model Convention Tax harmonization policy in the EU CJEU case law Directions of development of EU tax law		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam - test	50.01%	100.0%
Recommended reading	Basic literature	D. Mączyński, Międzynarodowe prawo podatkowe, Warszawa [ostatnie wydanie] OECD, Model Tax Convention on Income and on Capital 2017 (Full Version) MF, Podstawowe informacje o Konwencji MLI, zasadach jej działania i wpływie na polskie umowy o unikaniu podwójnego opodatkowania.	
	Supplementary literature	A. Drywa, E. Juchniewicz, Ł. Karczyński, Międzynarodowe i unijne prawo podatkowe, Gdańsk [latest edition] H. Litwińczuk, Międzynarodowe prawo podatkowe, Warszawa [latest edition] B. Brzeziński (red.), Model konwencji OECD. Komentarz, Warszawa [latest edition]	
	eResources addresses	Basic https://www.podatki.gov.pl/podatkowa-wspolpraca-miedzynarodowa/konwencja-mli/ - Basic information about the MLI Convention, its principles of operation and its impact on Polish double taxation treaties. https://www.oecd.org/en/publications/model-tax-convention-on-income-and-on-capital-2017-full-version_g2g972ee-en.html - OECD, Model Tax Convention on Income and on Capital 2017 (Full Version)	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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