

**Subject card**

<b>Subject name and code</b>	Sources and interpretation of tax law - lecture, PG_00133804						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2024/2025		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	1	<b>ECTS credits</b>			5.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<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>		dr Łukasz Karczyński				
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	30.0	0.0	0.0	0.0	0.0	30
	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	SUM
	<b>Number of study hours</b>	30		0.0		95.0	125
<b>Subject objectives</b>	The aim of the course is to familiarize students with the system of sources of Polish law, methods of interpreting tax law and their application, as well as the practical implications of operational interpretation by taxpayers, tax authorities, and administrative courts. Students should be able to apply specific rules of tax law interpretation.						

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.	knows the basic terminology and basic concepts in the field of tax legislation and the interpretation of 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 the problems arising in the creation and application of tax law and is therefore ready to critically evaluate the knowledge possessed in this area and the content received.	[SK4] test/exam - oral or written
	[PiDPL3_W01] The graduate demonstrates elementary knowledge of tax rules, finance and tax law	has elementary knowledge of the sources and interpretation of tax law	[SW4] 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_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 tax authorities in the course of interpretation and application of the law	[SK4] test/exam - oral or written
	[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 the issues of validity, interpretation and application of 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
	[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 methods of legal interpretation learned in solving validation and interpretation problems in the field of tax law.	[SU4] test/exam - oral or written
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	is able to plan and organize individual and team work, as well as cooperate with other people in teamwork related to the application and interpretation of law	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	has elementary knowledge of the sources and interpretation of law, knows the basic dilemmas of contemporary legal philosophy	[SW4] test/exam - oral or written
Subject contents	<p>Basic concepts of jurisprudence.  Sources of law in Poland and worldwide.  Sources of tax law in Poland.  Tax legislation and its principles.  The concept of legal application.  The concept of interpretation and its limits.  Special features of tax law and its interpretation.  The text of a tax normative act as a basis for interpretation.  Interpretation and the interpreter.  Directives of preference for interpretative methods.  Linguistic interpretation.  Systemic interpretation.  Functional interpretation.  Presumptions of interpretation.  Legal reasoning.  Conflict of law rules.  Interpretation of international and EU law.  Interpretative materials.  Operative interpretation of tax law in Poland.</p>		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		50.01%	100.0%
Recommended reading	Basic literature	P. Winczorek, T. Stawecki, T. Chauvin, Wstęp do prawoznawstwa, Warszawa [latest edition] L. Morawski, Zasady wykładni prawa, Toruń [latest edition] B. Brzeziński, Wykładnia prawa podatkowego, Gdańsk [latest edition] Ł. Karczyński, Podstawowe zasady materialnego prawa podatkowego, Przegląd Naukowy" Wyższej Szkoły Społeczno-Ekonomicznej nr 6 (2007)	
	Supplementary literature	L. Morawski, Główne problemy współczesnej filozofii prawa, Warszawa [latest edition]  R. Mastalski, Stosowanie prawa podatkowego, Warszawa [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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