

Subject card

Subject name and code	Customs Law and Foreign Exchange Law - wykład, PG_00133883						
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	part-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	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		15.0	25
Subject objectives	The topics of the lecture include a comprehensive presentation of the problems of EU and Polish customs law and foreign exchange law. The purpose of the lecture is to familiarize students with the theory of customs and foreign exchange law, their evolution and the legal regulations in force in this area. Selected practical aspects of the application of the above-mentioned regulations will also be introduced.						

Learning outcomes	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	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 and foreign exchange law;	[SU4] 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	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_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 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 jurisprudence; he understands the need to reach for specialized knowledge, competence of which he himself does not possess	[SW4] test/egzamin - ustny lub pisemny
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Students recognize the importance of the norms of customs and foreign exchange law from the point of view of the European Union, Poland and the citizen; they are able to conduct discussions, select arguments, explain the functioning of the institutions of customs and foreign exchange law;	[SU4] 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_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 jurisprudence; he understands the need to reach for specialized knowledge, competence of which he himself does not possess	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	The student has a general knowledge of the value and specifics of customs and foreign exchange law and 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_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	Student is able to correctly use the terminology of customs law and foreign exchange law; they are able to interpret the provisions of customs law and foreign exchange law;	[SK4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
	[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 has a general knowledge of the value and specifics of customs and foreign exchange law and is able to identify the basic institutions of customs law and foreign exchange law with the source of their legal regulation	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	The student knows the branches of law, their specifics and differences in the application of normative pattern	[SW4] test/egzamin - ustny lub pisemny
Subject contents	<ol style="list-style-type: none"> 1. Evolution of customs law 2. Concept of customs duty, classification of customs duties 3. Sources of customs law 4. Interpretation of customs law 5. The European Union as a customs union 6. Customs policy of the European Union 7. Customs tariff 8. Binding tariff information 9. Tariff rates 10. Customs value of goods 11. Origin of goods 12. Entry of goods into the customs territory of the European Union 13. Customs destination 14. Preferential operations 15. Customs debt 16. Dumping and anti-dumping measures 17. Subsidies and measures against subsidies 18. Proceedings in customs matters 19. Representation in customs matters 20. Customs offenses and offenses 21. The concept and nature of foreign exchange law 22. Sources of foreign exchange law 23. Subjective scope of foreign exchange law 24. Basic concepts of foreign exchange law 25. Foreign exchange restrictions and obligations 26. Foreign exchange permits 27. Cantor activities 28. Foreign exchange control 		
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. Reimer-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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