

Subject card

Subject name and code	The Law of Tax Obligations II - auditorium classes, PG_00133934						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study		
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			3.0		
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 Szymon Obuchowski				
	Teachers		dr Rafał Mroczkowski				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	10.0	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		65.0	75
Subject objectives	The aim of this course is to present the basic institutions in the field of tax liability law covered by the Tax Ordinance. The course prepares the student for the legal profession related to the application of tax law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities	has elementary knowledge of the principles of creation and development of basic forms of individual entrepreneurship and knowledge of the emergence and extinction of tax liabilities and taxpayer's rights related thereto	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	has a structured knowledge of the ethical principles and standards related to taxation and tax law, in particular knows the limits of tax optimisation tax optimisation	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[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 importance of knowledge of contract law in to solve cognitive and practical problems and, in the event of difficulty in solving the problem himself, to seek the opinion of experts dealing with tax law	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work [SK8] observation of student's independent or team work
	[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	be able to take part in discussions on problems concerning the application of contract law present and evaluate different opinions and positions, in particular on regarding different interpretations of tax law provisions	[SU1] oral statement/conversation/discussion [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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 aware of the use of knowledge of contract law tax law in an ethical and professional manner, acts in accordance with the principles of ethics; is ready to fulfil social obligations, including co-organisation of activities for the benefit of taxpayers and the self-government of professional body of tax advisors, as well as to initiate actions in favour of the public interest, in particular public interest, including in particular the balancing of diverging interests of taxpayers and tax authorities taxpayers and tax authorities	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[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	understands the complexity of the problems involved in contract law tax law and is therefore prepared to critically evaluate his/her knowledge and understanding of the content of the law. knowledge in this field and of the content received; is aware of the level of his/her knowledge and skills, and understands the need for lifelong learning	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	is able to independently plan and carry out the need for lifelong learning in the field of tax law	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work

	Course outcome	Subject outcome	Method of verification
	[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)	correctly uses tax law terminology in discussion and formulation of letters in tax proceedings	[SU1] oral statement/conversation/discussion [SU5] implementation of a problem task
	[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.	has knowledge of the basic legal constructs of tax liabilities; knows and is able to define key legal institutions covered by the regulations of the Tax Ordinance in this scope	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[PiDPL3_W01] The graduate demonstrates elementary knowledge of tax rules, finance and tax law	knows the basic terminology and basic concepts of tax obligations	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[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	understands the legal and ethical considerations involved in tax optimisation	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work [SK4] 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 his/her theoretical knowledge of contract law to formulate and solve complex and unusual problems which may arise in this field, in particular complex validation and interpretation problems in the field of general tax law tax law	[SU1] oral statement/conversation/discussion [SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	be able to take part in discussions on problems concerning the application of contract law present and evaluate different opinions and positions, in particular on with respect to differing interpretations of legal provisions	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[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 interpret the norms of tax contract law to solve practical problems through an appropriate selection of sources (including, in particular, normative acts, doctrinal literature and case law) and information from them sources, assessing, critically analysing and synthesising this information, with the using appropriate methods and tools (including advanced ICT information and communication techniques)	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU5] implementation of a problem task [SU8] observation of student's independent or team work
Subject contents	<p>Introductory issues in tax contract law</p> <p>The tax relationship, its subject matter and parties</p> <p>Creation of a tax obligation and tax liability</p> <p>Expiry of tax obligations</p> <p>Liability for tax obligations</p> <p>Relief from tax obligations</p> <p>Assurance of the fulfilment of tax obligations</p> <p>Anti-avoidance rule</p> <p>Tax reporting</p>		

Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written assignment, oral exam	51.0%	100.0%
Recommended reading	Basic literature	<p>J. Gliniecka (red.), Financial law, Gdańsk [ostatnie wydanie] Etel L. (red.), System prawa podatkowego. Tom III. Prawo daninowe, Warszawa [ostatnie wydanie] Dzwonkowski H. (red.), Ordynacja podatkowa. Komentarz. Warszawa [ostatnie wydanie] Dzwonkowski H. (red.), Prawo podatkowe, Warszawa [ostatnie wydanie] Oktaba R., Prawo podatkowe, Warszawa [ostatnie wydanie]</p>	
	Supplementary literature	<p>Kosikowski C., Ustawa podatkowa. Geneza, ewolucja i stan prawny; tworzenie; kontrola; wykładnia; wykonywanie, Warszawa [ostatnie wydanie] Mariański A., rozstrzygnięcie wątpliwości na korzyść podatnika. Zasada prawa podatkowego, Warszawa [ostatnie wydanie] Popławski M., Nadpłata i zwrot podatku. Zagadnienie wspólne dotyczące realizacji uprawnień podatkowych, Warszawa [ostatnie wydanie] Brolik J., Dowgier R., Etel L., Kosikowski C., Pietrasz P., Popławski M., Presnarowicz S., Stachurski W., Ordynacja podatkowa. Komentarz, Warszawa [ostatnie wydanie] Babiarz S., Dauter B., Gruszczyński B., Hauser R.M., Kabat A., Niezgódka-Medek M., Ordynacja podatkowa. Komentarz, Warszawa [ostatnie wydanie]</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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