

Subject card

Subject name and code	Indirect taxes - lecture, PG_00133981						
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			Obligatory subject group in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	5	ECTS credits			3.0		
Learning profile	academic	Assessment form			exam		
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	14.0	0.0	0.0	0.0	0.0	14
	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	14		0.0		61.0	75
Subject objectives	<p>The aim of this course is to provide students with basic knowledge of the characteristics, structure, and legal basis of the value added tax (VAT) and other selected indirect taxes as components of the tax system. The lecture provides a general introduction to theoretical concepts.</p> <p>The primary goal of the lecture and exercises is to impart essential knowledge and skills and to create conditions for individual and team work using source materials, legal provisions, court decisions, and tax interpretations.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 indirect tax issues and is therefore prepared to critically evaluate their knowledge and the content they receive. Understands the importance of knowledge in solving cognitive and practical problems and—if they struggle to solve a problem independently—seek the opinion of experts in tax law, finance, accounting, and related disciplines (especially academics, experienced tax advisors, and lawyers specializing in disciplines other than tax and accounting law), and, if necessary, also experts in disciplines other than legal and economic sciences.	[SK4] test/exam - oral or written
	[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	Understands the role of indirect taxes in the modern economy	[SW4] 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	He has the knowledge needed to resolve basic cases related to indirect taxes, including the preparation of selected procedural documents and legal opinions in this area.	[SU4] test/exam - oral or written
	[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	knows the basic conditions of the role of a tax advisor in connection with the application of indirect tax regulations	[SK4] test/exam - oral or written
	[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 taxation of entrepreneurs with indirect taxes	[SW4] 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	has the basic knowledge needed to participate in the debate on indirect taxes	[SU4] test/exam - oral or written

	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 indirect taxes	[SW4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	can independently find and analyze new regulations, rulings and individual interpretations related to indirect taxes	[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	Understands the importance of indirect taxes in business activities and knows the possibilities of optimizing them.	[SK4] 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)	Knows the importance of planning and organization in individual and team work in solving indirect tax problems	[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	He is ready to balance the divergent interests of taxpayers and tax authorities in connection with the interpretation of the provisions on value added tax and excise duty.	[SK4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	has the knowledge needed to communicate using specialized terminology related to indirect taxes	[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	He has the knowledge needed to resolve basic cases related to indirect taxes, including the preparation of selected procedural documents and legal opinions in this area.	[SU4] test/exam - oral or written
Subject contents	I. Introduction 1. The Role of Indirect Taxes in the Tax System 2. Types of Indirect Taxes 3. Origins of Value Added Tax and Excise Duty II. Value Added Tax (VAT) 1. Features of Value Added Tax (VAT) 2. Common System of Value Added Tax (VAT) 3. Taxable Activities 4. Scope of Income Tax (VAT) 5. Exemptions from Value Added Tax (VAT) 6. Tax Rates 7. Taxable Base 8. Establishment of Tax Liability in VAT 9. Deduction and Refund of VAT 10. Assessment and Collection of VAT 11. Selected Special Procedures III. Excise Duty 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures IV. Other selected indirect taxes		
Prerequisites and co-requisites	none		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		written exam - test	50.01%
Recommended reading	Basic literature	K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition] A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition] Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]	
	Supplementary literature	H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition] T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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