

Subject card

Subject name and code	Value added tax and excise duty - auditorium classes, PG_00134086						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Master'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	3	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 Łukasz Karczyński				
	Teachers		dr Łukasz Kielin				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	20.0	0.0	0.0	0.0	20
	E-learning hours included: 0.0						
	eNauczanie source addresses: Moodle ID: 13277 VAT-interpretacja podatkowa https://mdl.ug.edu.pl/course/view.php?id=13277						
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	20		0.0		55.0	75
Subject objectives	<p>The aim of this course is to provide students with knowledge of the characteristics, structure, and legal basis of the value added tax and excise tax as components of the indirect tax system. The lecture provides a general introduction to theoretical concepts.</p> <p>The primary goal of the lecture and exercises is to impart the necessary knowledge and skills and to create conditions for individual and team work using source materials, legal provisions, court decisions, and tax rulings.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_K02] He/she is ready to fulfill social obligations, to inspire and organize activities for taxpayers and professional self-government of tax advisors, 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.	[SK5] implementation of a problem task
	[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	knows extended terminology and concepts related to goods and services tax and excise tax.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), 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.	[SK5] implementation of a problem task
	[PiDPMU2_U02] He/ she is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines through the proper selection of sources (especially normative acts, doctrinal writing and jurisprudence) and information derived from them, making evaluation, critical analysis, synthesis, creative interpretation and presentation of this information, using appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools adapted or developed from them) - which enables innovative performance of tasks that are not fully predictable, especially solving validation problems and interpretations related to the application of tax law, as well as problems of tax analysis and accounting	knows the principles of proper selection of sources and information derived from them, as well as appropriate methods and tools needed to solve not fully predictable tasks related to the application of the provisions on goods and services tax and excise duty.	[SU5] implementation of a problem task
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	is able to find and analyze new regulations, rulings and individual interpretations related to the goods and services tax and excise tax.	[SU5] implementation of a problem task
	[PiDPMU2_W01] The graduate demonstrates deepened and systematic knowledge about tax principles, finance and tax law, knows main development trends of the scientific disciplines concerned by the studies	has in-depth and structured knowledge of goods and services tax and excise duty.	[SW4] test/exam - oral or written [SW5] implementation of a problem task

Course outcome	Subject outcome	Method of verification
[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	is able to formulate and test hypotheses related to simple research problems concerning the application of the provisions on goods and services tax and excise duty.	[SU5] implementation of a problem task
[PiDPMU2_U07] He/she can manage the work of the team, as well as interact with other people as part of team work for the application of tax, balance sheet law and tax analysis	Understands the importance of teamwork in professional roles related to the application of tax law.	[SU5] implementation of a problem task
[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	He is able to resolve cases related to goods and services tax and excise tax, including preparing selected procedural documents and legal opinions in this regard.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
[PiDPMU2_K04] He/she is ready to perform professional roles related to the application of tax and balance sheet law and to demand it from others - including, in particular, the development of the achievements of the profession of tax advisor, maintaining the ethos of this profession, observing and developing the principles of professional ethics, and acting towards compliance with these principles	Knows the importance of goods and services tax and excise tax in the work of a tax advisor.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	Knows the rules for taxing entrepreneurs with goods and services tax and excise tax.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[PiDPMU2_K03] He/she is ready to think and act in an entrepreneurial manner, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization	Understands the importance of indirect taxes in business activities and knows the possibilities of optimizing them.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
[PiDPMU2_U05] He/she is able to conduct a debate on problems related to the application of tax, financial and accounting law	is able to conduct a debate on the issues of goods and services tax and excise duty	[SU6] demonstration of practical skills [SU8] observation of student's independent or team work
[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	Knows the legal institutions related to counteracting tax avoidance, applicable in the field of goods and services tax and excise tax.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	can communicate on the subject of goods and services tax and excise tax with diverse audiences	[SU5] implementation of a problem task [SU6] demonstration of practical skills

Subject contents	<p>Selected tasks related to the practical aspects of the following issues:</p> <p>I. Value Added Tax (VAT)</p> <ol style="list-style-type: none"> 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 <p>II. Excise Duty</p> <ol style="list-style-type: none"> 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures 											
Prerequisites and co-requisites	none											
Assessment methods and criteria	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Subject passing criteria</th> <th style="width: 30%;">Passing threshold</th> <th style="width: 30%;">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>selected problem tasks</td> <td>50.01%</td> <td>50.0%</td> </tr> <tr> <td>written exam - test</td> <td>50.01%</td> <td>50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	selected problem tasks	50.01%	50.0%	written exam - test	50.01%	50.0%
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written exam - test	50.01%	50.0%										
Recommended reading	Basic literature	<p>K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition]</p> <p>A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition]</p> <p>Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]</p>										
	Supplementary literature	<p>H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition]</p> <p>T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]</p>										
	eResources addresses											
Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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