

**Subject card**

<b>Subject name and code</b>	Value added tax and excise duty - lecture, PG_00134087						
<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>			2025/2026		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	3	<b>ECTS credits</b>			3.0		
<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>	10.0	0.0	0.0	0.0	0.0	10
	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>	10		0.0		65.0	75
<b>Subject objectives</b>	<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_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	[SU4] test/exam - oral or written
	[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
	[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.	[SK4] test/exam - oral or written
	[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
	[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
	[PiDPMU2_U05] He/she is able to conduct a debate on problems related to the application of tax, financial and accounting law	knows the theoretical basis needed to conduct a debate on the problems of goods and services tax and excise tax	[SU4] test/exam - oral or written
	[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.	[SK4] test/exam - oral or written
	[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	knows the theoretical foundations needed to formulate and test hypotheses related to simple research problems related to the application of the provisions on goods and services tax and excise duty.	[SU4] test/exam - oral or written
	[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.	[SU4] test/exam - oral or written
[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.	[SU4] test/exam - oral or written	

	Course outcome	Subject outcome	Method of verification
	[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.	[SU4] test/exam - oral or written
	[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
	[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
	[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
	[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

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											
Prerequisites and co-requisites	none											
Assessment methods and criteria	<table border="1" data-bbox="450 645 1489 716"> <thead> <tr> <th data-bbox="450 645 794 680">Subject passing criteria</th> <th data-bbox="794 645 1139 680">Passing threshold</th> <th data-bbox="1139 645 1489 680">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="450 680 794 716">written exam - test</td> <td data-bbox="794 680 1139 716">50.01%</td> <td data-bbox="1139 680 1489 716">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	written exam - test	50.01%	100.0%			
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Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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