

Subject card

Subject name and code	Local government taxes and fees - lecture, PG_00134089						
Field of study	Podatki i opłaty samorządowe - wykład						
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 Polish		
Semester of study	3	ECTS credits			3.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Przemysław Panfil				
	Teachers		dr hab. Przemysław Panfil dr hab. Paweł Galiński				
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						
	eNauczanie source addresses: Moodle ID: 13188 ATC-WPIA-PIDP-(2025/2026) Wykład: Podatki i opłaty samorządowe https://mdl.ug.edu.pl/course/view.php?id=13188						
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 the course is to provide students with knowledge about the characteristics, structure and legal basis of local government taxes and fees, as well as to familiarise them with practical problems related to the application of the legal norms regulating them.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	10	[SW4] test/egzamin - ustny lub pisemny
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	10	[SU4] test/egzamin - ustny lub pisemny
	[PiDPMU2_U05] He/she is able to conduct a debate on problems related to the application of tax, financial and accounting law	10	[SU4] test/egzamin - ustny lub pisemny
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	5	[SU4] test/egzamin - ustny lub pisemny
	[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	5	[SU4] test/egzamin - ustny lub pisemny
	[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	10	[SU4] test/egzamin - ustny lub pisemny
	[PiDPMU2_U03] He/ she can formulate and test hypotheses related to simple research problems regarding the application of tax law, tax analysis or accounting	5	[SU4] test/egzamin - ustny lub pisemny
	[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	10	[SU4] test/egzamin - ustny lub pisemny
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	5	[SW4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
	[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	15	[SW4] test/egzamin - ustny lub pisemny
	[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	5	[SK4] test/egzamin - ustny lub pisemny
	[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	5	[SW4] test/egzamin - ustny lub pisemny
	[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	5	[SK4] test/egzamin - ustny lub pisemny
Subject contents	<ol style="list-style-type: none"> 1. Introductory issues (the nature and classification of local government taxes, jurisdiction of tax authorities, competences of the municipal council). 2. Civil law transaction tax (features and basic structural elements). 3. Inheritance and donation tax (features and basic structural elements). 4. Real estate tax, agricultural tax, forestry tax (features and basic structural elements). 5. Tax on means of transport (features and basic structural elements). 6. Local fees, stamp duty (features and basic structural elements). 		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Test exam	51.0%	100.0%
Recommended reading	Basic literature	K. Janczukowicz, Podatki majątkowe w praktyce, Gdańsk [last edition] L. Etel, Podatek od nieruchomości. Komentarz, Warszawa [last edition] P. Borszowski, K. Stelmaszczyk, Podatki i opłaty lokalne, podatek rolny, podatek leśny. Komentarz, Warszawa [last edition]	
	Supplementary literature	Financial Law, ed. J. Gliniecka, Warszawa [last edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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