

Subject card

Subject name and code	Introduction to International and European Tax Law - lecture, PG_00134098						
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			Optional subject group		
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			2.0		
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 Karczyński				
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		36.0	50
Subject objectives	This course provides an introduction to international tax law and European Union tax law. It highlights key issues and institutions, including more advanced ones.						

Learning outcomes	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 in the area of international and EU tax law	[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	is ready to analyze and use the opportunities provided by tax avoidance agreements	[SK4] test/exam - oral or written
	[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	Is able to use the acquired knowledge in solving advanced problems related to the avoidance of double taxation in the international aspect and other issues related to the subject	[SU4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	is able to communicate using terminology related to international and EU tax law	[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 problems arising in the field of issues related to the coexistence of different tax systems and is therefore ready to critically evaluate the knowledge possessed in this area and the content received.	[SK4] 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	is ready to fulfill social obligations, inspire and organize activities for the benefit of taxpayers, and initiate actions for the public interest, including in particular balancing the divergent interests of taxpayers and states in the scope related to the coexistence of different tax systems in the world	[SK4] test/exam - oral or written
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	can independently find and learn about current legal provisions and follow trends in the case law of tax authorities and administrative courts	[SU4] test/exam - oral or written

	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.	knows extended terminology and concepts in the field of international and EU tax law	[SW4] 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	is able to solve complex and unusual problems related to the avoidance of double taxation in the international aspect	[SU4] 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 principles of argumentation required to be able to evaluate debates on issues of international and EU tax law	[SU4] test/exam - oral or written
Subject contents	main issues of international tax law Double taxation and methods of avoiding it OECD Model Convention Tax harmonization policy in the EU CJEU case law Directions of development of EU tax law		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam - test	50.01%	100.0%
Recommended reading	Basic literature	D. Mączyński, Międzynarodowe prawo podatkowe, Warszawa [ostatnie wydanie] OECD, Model Tax Convention on Income and on Capital 2017 (Full Version) MF, Podstawowe informacje o Konwencji MLI, zasadach jej działania i wpływie na polskie umowy o unikaniu podwójnego opodatkowania.	
	Supplementary literature	A. Drywa, E. Juchniewicz, Ł. Karczyński, Międzynarodowe i unijne prawo podatkowe, Gdańsk [latest edition] H. Litwińczuk, Międzynarodowe prawo podatkowe, Warszawa [latest edition] B. Brzeziński (red.), Model konwencji OECD. Komentarz, Warszawa [latest edition]	
	eResources addresses	Basic https://www.podatki.gov.pl/podatkowa-wspolpraca-miedzynarodowa/konwencja-ml-i- - MF, Basic information about the MLI Convention, its principles of operation and impact on Polish double taxation treaties. https://www.oecd.org/en/publications/model-tax-convention-on-income-and-on-capital-2017-full-version_g2g972ee-en.html - Model Tax Convention on Income and on Capital 2017 (Full Version)	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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