

Subject card

Subject name and code	Customs and foreign exchange law - lecture, PG_00134107						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2025/2026	
Education level	postgraduate 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	4	ECTS credits			2.0		
Learning profile	academic	Assessment form					
Conducting unit	Katedra Prawa Finansowego -> Faculty of Law and Administration -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Mikliński				
	Teachers						
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						
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		40.0	50
Subject objectives	The topics of the lecture include a comprehensive presentation of the issues of EU and Polish customs and foreign exchange law. The purpose of the lecture is to familiarize students with the theory of customs and foreign exchange law, their evolution and the legal regulations in force in this area. Selected practical aspects of the application of the above-mentioned regulations will also be presented.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	Is aware of the need for continuous education	[SU4] test/exam - oral or written
	[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law	Students exercise due caution and criticism when analyzing social phenomena related to customs and foreign exchange law; they are aware of the risks associated with unethical and unprofessional actions.	[SW4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	The student is able to indicate the essence of the problem and explain various ways of solving it in a way that can be understood by a non-professional	[SU4] 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	Student is able to formulate and test hypotheses related to basic research problems, related to the application of foreign exchange and customs law, as well as use the acquired knowledge to seek answers to questions, related to the application of customs law including with the support of the necessary bibliography and case law	[SU4] 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	The student is able to analyze the legal relationship flowing from the norms of customs law and from the norms of foreign exchange law from the subjective, objective and functional point of view; recognize the causes, types and ways of violating the rules of customs law and foreign exchange law; find in the structure of the administration including in the field of tax administration the bodies locally and materially competent to solve specific customs and foreign exchange problems; use the possessed theoretical knowledge in the field of customs and foreign exchange law to solve basic customs and foreign exchange problems; formulate and test hypotheses related to basic research problems concerning the application of foreign exchange and customs laws	[SU4] 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	Students exercise due caution and criticism when analyzing social phenomena related to customs and foreign exchange law; they are aware of the risks associated with unethical and unprofessional actions.	[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	The student has the ability to evaluate factual situations in light of the norms of customs law and foreign exchange law and the ability to correctly apply these norms; he is able to analyze the meaning of specific provisions of customs law and foreign exchange law; he has the ability to critically analyze decisions of public authorities and court rulings in the field of customs and foreign exchange law;	[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.	The student has the ability to substantively discuss the problems of customs and foreign exchange law and to seek answers to difficult problems in the literature and jurisprudence; he understands the need to reach for specialized knowledge, competence of which he himself does not possess	[SW4] 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	The student is able to see the multilayered nature of the problem and evaluate it when looking for the best solutions. The student understands that where a problem exceeds his/her competence, he/she should use people with special, specialized knowledge in a certain area.	[SK4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> 1. Concept of customs, 2. Classification of customs duties 3. Outline of the evolution of customs law 4. Sources of customs law 5. Interpretation of customs law 6. European Community as a customs union 7. Customs policy of the European Community 8. Customs tariffs 9. Binding tariff information 10. Tariff rates 11. Customs value of goods 12. Origin of goods 13. Entry of goods into the customs territory of the European Community 14. Customs destination 15. Preferential operations 16. Customs debt 17. Dumping and anti-dumping measures 18. Subsidies and countermeasures against subsidies 19. Proceedings in customs matters 20. Representation in customs matters 21. Customs offenses and offenses 22. The concept and nature of foreign exchange law 23. Sources of foreign exchange law 24. Subjective scope of foreign exchange law 25. Basic concepts of foreign exchange law 26. Foreign exchange restrictions and obligations 27. Cantor activity 28. Foreign exchange 29. Exchange Permits 30. Exchange Control 31. EU foreign exchange law 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%

Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. Reiwer-Kaliszewska A., Prawo celne [w:] Podstawy finansow i prawa finansowego, Drwiłło A. [red.], Warszawa [latest edition] 2. Oktaba R., Prawo celne, Warszawa [latest edition] 3. K. Lasinski-Sulecki (red.) Prawo celne, Warszawa [latest edition] 4. K. Włodkowski, Zasada powszechnosci cła i jej ograniczenia w Polsce, Unii Europejska oraz wybranych krajach Europy Wschodniej, Torun 2009
	Supplementary literature	<ol style="list-style-type: none"> 1. Drwiłło, Prawo celne, Gdansk [latest edition] 2. Drwiłło, Postepowanie ochronne w prawie celnym, Gdansk [latest edition] 3. Drwiłło, Postepowanie antysubsydiarne w prawie UE, Gdanskie Studia Prawnicze, t. XVI, Wydawnictwo Uniwersytet Gdanskiego, Gdansk 2007 4. W. Morawski (red.) Wspolnotowy Kodeks Celny, Warszawa [latest edition] 5. W. Czyzowicz (red.), Prawo celne, Warszawa [latest edition] 6. W. Czyzowicz, Prawo celne - samodzielna dyscyplina prawa, Gdanskie Studia Prawnicze, Wydawnictwo Uniwersytetu Gdanskiego, XVI, Gdansk 2007
	eResources addresses	<p>Podstawowe</p> <p>https://bg.ug.edu.pl/e-biblioteka/zasoby-elektroniczne - UG library collections</p> <p>Adresy na platformie eNauczanie:</p>
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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