

Subject card

Subject name and code	Interpretation of tax law - auditorium classes, PG_00134117						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
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	1	Language of instruction			Polish		
Semester of study	1	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 Anna Drywa				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	10.0	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 aim of the course is to teach students methods of interpreting tax law and their application, as well as the practical implications of operational interpretation by taxpayers, tax authorities, and administrative courts. Students should be able to apply specific rules of tax law interpretation.						

Learning outcomes	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	has in-depth and structured knowledge of the principles of legal interpretation, knows the main development trends in legal philosophy	[SW5] 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 the interpretation of law	[SW5] 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	is able to manage the work of a team in the course of work requiring the interpretation of law.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	Is able to use dynamic interpretation, taking into account changing economic and social conditions.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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 use legal argumentation.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPMU2_W04] He/she has widened knowledge and knows notions describing the most significant economic and social phenomena, understands the basic processes taking place in market economy, understands fundamental dilemmas of contemporary civilization connected with global economic development	has extensive knowledge and knows the concepts describing the most important aspects of legal interpretation, understands the fundamental dilemmas of contemporary legal philosophy	[SW5] 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	Is able to use the methods of legal interpretation learned in solving interpretation problems in the field of tax law.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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 interpretation of tax law and is therefore ready to critically evaluate their knowledge and the content they receive. Should they encounter difficulties in resolving a problem independently, they understand the need to seek the opinion of experts in the field of legal interpretation, and, if necessary, experts in disciplines other than legal and economic sciences.	[SK5] implementation of a problem task [SK8] observation of student's independent or team work

	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	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 tax authorities in the course of interpreting the law	[SK5] implementation of a problem task [SK8] observation of student's independent or team work
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	can communicate about the interpretation of the law with diverse audiences	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
Subject contents	<p>Tasks aimed at practical application of knowledge in the following areas:</p> <p>The concept of interpretation and its limits. Special features of tax law and its interpretation. The text of a tax normative act as a basis for interpretation. Interpretation and the interpreter. Directives of preference for interpretative methods. Linguistic interpretation. Systematic interpretation. Functional interpretation. Presumptions of interpretation. Legal reasoning. Conflict of laws rules. Interpretation of international and EU law. Interpretative materials. Operative interpretation of tax law in Poland.</p>		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		50.01%	100.0%
Recommended reading	Basic literature	L. Morawski, Zasady wykładni prawa, Toruń [latest edition] B. Brzeziński, Wykładnia prawa podatkowego, Gdańsk [latest edition] Ł. Karczyński, Podstawowe zasady materialnego prawa podatkowego, Przegląd Naukowy" Wyższej Szkoły Społeczno-Ekonomicznej nr 6 (2007)	
	Supplementary literature	L. Morawski, Główne problemy współczesnej filozofii prawa, Warszawa [latest edition] M. Zieliński, Wykładnia prawa. Zasady - reguły - wskazówki, Warszawa [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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