

Subject card

Subject name and code	Tax ordinance act - auditorium classes, PG_00134131						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
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	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			3.0		
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 Łukasz Karczyński				
	Teachers		dr Maciej Mikliński				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	20.0	0.0	0.0	0.0	20
	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	20		0.0		55.0	75
Subject objectives	The aim of the course is to present the basic institutions covered by the scope of the Tax Ordinance regulations and the practical ability to apply its basic institutions.						

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 interpretative hypotheses regarding the interpretation of general tax law provisions,	[SU3] text preparation/written work [SU5] implementation of a problem task
	[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 properly select sources (especially doctrinal literature and case law) in order to properly justify procedural documents in procedures regulated by general tax law, is able to prepare a procedural document in procedures regulated by general tax law	[SU3] text preparation/written work [SU5] implementation of a problem task
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	is able to independently plan and implement the need for lifelong learning in the field of general tax law	[SU3] text preparation/written work [SU4] test/exam - oral or written [SU5] 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 and cooperate with other people in teamwork, including taking a leading role in teams – in particular in preparing procedural documents in tax procedures	[SU3] text preparation/written work [SU5] 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 formulate and solve complex interpretation problems in the field of general tax law,	[SU3] text preparation/written work [SU5] implementation of a problem task
	[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 fulfil social obligations, inspire and organise activities for the benefit of taxpayers and the professional self-government of tax advisors, as well as to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities in the procedures regulated by the Tax Ordinance Act	[SK4] 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 general tax law regulations, knows the main development trends in this area	[SW4] 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 on topics related to the regulation of general tax law	[SU5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	has elementary knowledge of the principles of taxation of basic forms of individual entrepreneurship	[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	understands the complexity of problems occurring in the field of general tax law and is therefore ready to critically evaluate the knowledge possessed in this area and the content received, understands the importance of knowledge in solving cognitive and practical problems related to the application of the Tax Ordinance Act and - in the case of difficulties in solving the problem independently - seeking the opinion of experienced experts dealing with general tax law	[SK3] text preparation/written work [SK4] 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 the extended terminology and concepts within the scope regulated by the tax ordinance act	[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	is ready to responsibly perform professional roles related to the application of general tax law and to require the same from others.	[SK3] text preparation/written work [SK4] 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 think and act in an entrepreneurial manner, taking into account mechanisms to counteract tax avoidance	[SK5] implementation of a problem task
Subject contents	General characteristics of the Tax Ordinance Tax authorities Official interpretations of tax law and other forms of agreements with tax authorities Tax liabilities Tax declarations and decisions Legal succession and continuation and liability for third party liabilities Counteracting tax avoidance Tax proceedings Control proceedings Prosecution documents in proceedings Other regulations of the Tax Ordinance Act		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	liczba punktów	51.0%	100.0%

Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. Etel L. (red.), System prawa podatkowego. Tom III. Prawo daninowe, Warszawa [ostatnie wydanie] 2. Dzwonkowski H. (red.), Ordynacja podatkowa. Komentarz. Warszawa [ostatnie wydanie] 3. Babiarz S., Dauter B., Gruszczyński B., Hauser R.M., Kabat A., Niezgódka-Medek M., Ordynacja podatkowa. Komentarz, Warszawa [ostatnie wydanie] 4. Brolik J., Dowgier R., Etel L., Kosikowski C., Pietrasz P., Popławski M., Presnarowicz S., Stachurski W., Ordynacja podatkowa. Komentarz, Warszawa [ostatnie wydanie] 5. Dzwonkowski H. (red.), Prawo podatkowe, Warszawa [ostatnie wydanie] 6. Oktała R., Prawo podatkowe, Warszawa [ostatnie wydanie] 7. Karczyński Ł., Kilka uwag o interpretacji terminów ustawa podatkowa i przepisy prawa podatkowego na gruncie Ordynacji podatkowej, Monitor Podatkowy nr 7/2009 8. Karczyński Ł., Krótki leksykon prawa podatkowego, Przegląd Naukowy Wyższej Szkoły Społeczno-Ekonomicznej w Gdańsku, rok 2008
	Supplementary literature	-
	eResources addresses	<p>Podstawowe</p> <p>http://hansolo.bg.ug.edu.pl/han/lex-test/ - Lex legal information system</p> <p>Adresy na platformie eNauczanie:</p>
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

Document generated electronically. Does not require a seal or signature.