

Subject card

Subject name and code	Seminar II - MAJKOWSKA-SZULC Sylwia, PG_00137430						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2023	Academic year of realisation of subject				2025/2026	
Education level	Bachelor's studies	Subject group				Optional subject group	
Mode of study	full-time studies	Mode of delivery				at the university	
Year of study	3	Language of instruction				Polish Polish	
Semester of study	5	ECTS credits				5.0	
Learning profile	academic	Assessment form				credit	
Conducting unit	Division of International Private Law -> Department of Civil Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Sylwia Majkowska-Szulc				
	Teachers		dr hab. Sylwia Majkowska-Szulc				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	0.0	0.0	30.0	30
	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	30		0.0		95.0	125
Subject objectives	The aim of the seminar is to develop the ability to prepare written legal texts in the field of tax law, including the structure and functions of the tax system, taking into account European Union law on the harmonization of indirect taxes and the principle of non-discrimination in the field of direct taxes. Moreover, the aim of the seminar is to develop the ability to publicly present the content of the above-mentioned matters and to prepare student for the final defense.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting	proper selection of sources	[SU3] text preparation/written work
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	can communicate using specialized legal, financial and tax terminology	[SU3] text preparation/written work
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	can independently plan and implement the need for lifelong learning	[SU3] text preparation/written work
	[PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright	not applicable	[SW1] oral statement/ conversation/discussion
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	knows basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law	[SW3] text preparation/written work
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	is able to take part in a debate on the problems of applying tax law	[SU3] text preparation/written work
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	is able to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law	[SU3] text preparation/written work
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	understands the complexity of problems occurring in the field of tax law	[SK3] text preparation/written work

Subject contents	<p>Direct taxation Coordinating direct tax systems in Member States Taxation of companies A common taxation system applicable to parent companies and subsidiaries of different European Union countries Eliminating double taxation (arbitration) Principle of prohibition of tax discrimination against goods (Article 110 TFEU) Indirect taxation Value added tax (VAT) VAT exemption: final import of goods Fighting VAT fraud in the European Union The EU's common system of value added tax (VAT) Indirect taxes on the accumulation of capital Tolling for heavy goods vehicles: the Eurovignette directive Excise duties EU rules on taxation of energy products and electricity General rules regarding the storage and movement of products subject to excise duty Excise tax on tobacco products EU rules on alcohol taxation Exceptions: Tax exemptions Value added tax and excise duty exemptions for people traveling from non-EU countries Tax exemptions: permanent import of private property</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	regular text preparation	60.0%	50.0%
	active participation in classes	60.0%	50.0%
Recommended reading	Basic literature	selected during classes depending on the topic being analyzed	
	Supplementary literature	selected during classes depending on the topic being analyzed	
	eResources addresses		
Example issues/ example questions/ tasks being completed	lack		
Work placement	Not applicable		

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