

Subject card

Subject name and code	Tax law - lecture, PG_00138370						
Field of study	Prawo podatkowe - wykład						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2027/2028		
Education level	uniform Master's studies	Subject group			Optional subject group		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	4	Language of instruction			Polish		
Semester of study	8	ECTS credits			3.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Łukasz Karczyński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		60.0	75
Subject objectives	The aim of the lecture is to provide students with basic knowledge of the theory and practice of public levy law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PRAWOJ5_WG08] He/she has deepened knowledge of sources of Polish law, its changes and processes of law formation	has in-depth knowledge of the process of creating and amending tax law in Poland	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WK11] The graduate has deepened knowledge of the principles of creating and developing basic forms of individual entrepreneurship.	has in-depth knowledge of the principles of taxation of basic forms of individual entrepreneurship	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WK10] He/she understands and knows the basic concepts and principles of industrial property protection and copyright law, as well as understands the need for proper protection of intellectual property and managing its resources	knows the basic aspects of using intangible assets in the context of tax law	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW02] The graduate utilizes theoretical knowledge in legal science and the connected academic disciplines to analyze and interpret complex legal issues	is able to use and integrate theoretical knowledge of tax law and related scientific disciplines in order to analyze and interpret complex legal problems	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW01] He/she has advanced skills in observation and interpretation of social phenomena, analyzes their connections with various areas, activity of legal science and the related disciplines	has in-depth skills in observing and interpreting changes in the area of tax law	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WK12] He/she has knowledge of occupational health and safety in public administration institutions	is aware that work in tax administration institutions may take place in difficult conditions	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_KK02] He/she is aware of the necessity to widen professional competences and qualifications, to improve skills, is able to indicate the direction of own development and education independently in widened and deepened way	knows how often tax law changes and why it is important to follow these changes and case law	[SK4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WG06] He/she has systematic knowledge about the man as the subject establishing social structures and principles of their operation and about the man as the individual operating in these structures	has structured knowledge about man as a taxpayer, as well as about man as an individual functioning in a subordinate relationship to the tax authority	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WG07] The graduate knows methods and tools, including techniques of data and information acquisition, as well as research methods appropriate for the field of study and the related disciplines	knows the methods and tools, including techniques for obtaining data and information and research methods, appropriate for tax law	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_KO03] He/she is prepared for active participation in groups, organizations and institutions connected with law, is also able to communicate with specialists and non-specialists in the field of law	is ready to actively participate in groups, organizations and institutions carrying out professional activities related to tax law, and is also able to communicate with people who are and are not specialists in the field of tax law	[SK6] demonstracja umiejętności praktycznych
[PRAWOJ5_UO11] He/she can work well in a team and can coordinate the team's work when solving legal problems, interpreting legal acts, and preparing written or oral opinions on a matter.	knows the principles of cooperation in the preparation of procedural documents in tax proceedings	[SU6] demonstracja umiejętności praktycznych	
[PRAWOJ5_UU12] He/she acquires knowledge efficiently and develops his/her professional skills using various sources (in native and foreign language) and modern technologies	writes a procedural document on a computer (in the field of tax proceedings)	[SU6] demonstracja umiejętności praktycznych	

Course outcome	Subject outcome	Method of verification
[PRAWOJ5_KK01] The graduate is deeply aware of the level of his/her knowledge and skills, and also understands the need of lifelong learning	is aware of the importance of knowledge of tax law, including for a lawyer specializing in other branches of law	[SK4] test/egzamin - ustny lub pisemny
[PRAWOJ5_UW03] The graduate demonstrates deepened skills of using complex theoretical points of view to analyze, interpret and plan strategies of legal activities; solves concrete problems connected with the creation, application and interpretation of legal regulations, anticipates the course of their solution and predicts the effects of planned activities	is able to use complex theoretical approaches to analyze, interpret and design legal action strategies in the field of tax law; is able to generate solutions to specific legal problems and forecast the course of their solution and predict the effects of planned actions	[SU4] test/egzamin - ustny lub pisemny
[PRAWOJ5_KR07] The graduate is ready to take up professional challenges, takes up efforts and is persistent in the implementation of individual and group activities in the creation, application or interpretation of legal regulations and related sciences	is ready to take on professional challenges in the field of professions related to the application of tax law	[SK4] test/egzamin - ustny lub pisemny
[PRAWOJ5_KR06] He/she behaves in ethical and professional way, follows the principles of ethics	is convinced of the importance of ethics in tax consulting and entrepreneurship	[SK4] test/egzamin - ustny lub pisemny
[PRAWOJ5_KO04] The graduate is ready to prepare own projects connected with the creation, application and interpretation of legal regulations, including projects co-financed by the European Union's funds	is ready to undertake the preparation of its own social projects, taking into account tax aspects	[SK4] test/egzamin - ustny lub pisemny
[PRAWOJ5_WG05] The graduate demonstrates systematic knowledge about the types of legal relations and the governing regularities	has structured knowledge of the types of legal relationships in the field of tax law and the rules governing them	[SW4] test/egzamin - ustny lub pisemny
[PRAWOJ5_KR05] He/she prepares responsibly to his/her work; can determine priorities in work and plan work appropriately	prepares for his/her work responsibly, is able to determine priorities in work and appropriately plan the creation of a procedural document in tax proceedings	[SK6] demonstracja umiejętności praktycznych
[PRAWOJ5_UW05] He/she can observe and analyze moral, ethical and legal dilemmas in professional work	is able to notice, analyze and diagnose moral and legal dilemmas in the professional work of a tax advisor	[SU4] test/egzamin - ustny lub pisemny
[PRAWOJ5_UW06] The graduate is able to assess the usefulness of typical procedures and good practice in the implementation of tasks connected with various spheres connected with law and related fields	is able to assess the suitability of typical procedures and good practices for carrying out complex tasks related to tax law	[SU4] test/egzamin - ustny lub pisemny
[PRAWOJ5_WG02] He/she knows wide terminology and concepts in the scope of law and connected disciplines	has advanced knowledge of the terminology and concepts of tax law and related areas	[SW4] test/egzamin - ustny lub pisemny
[PRAWOJ5_WG03] He/she demonstrates deepened knowledge about the political system in Poland, about individual authorities with particular consideration of legislative authority and the judiciary,	has in-depth knowledge of the system of government in Poland, of individual authorities, with particular emphasis on the legislative and judicial authorities in the context of the tax system	[SW4] test/egzamin - ustny lub pisemny
[PRAWOJ5_WG04] He/she knows the system of Polish law, mutual connections within the system and connections of Polish law with the European Union law and international law	knows the Polish tax system, the interconnections within this system and the connections between Polish tax law and European Union law and international law	[SW4] test/egzamin - ustny lub pisemny
[PRAWOJ5_UW07] He/she has the skills in understanding and analyzing social phenomena and utilizing this analysis in his/her professional work.	has developed skills in understanding and analyzing social phenomena and using this analysis in professional work related to tax law	[SU4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
	[PRAWOJ5_WG09] He/she demonstrates deepened and systematic knowledge about the processes of changes of political systems and of individual authorities, as well as the consequences of these changes	has in-depth and structured knowledge of the processes of change in government systems and their individual bodies, as well as the consequences of these changes in the context of tax law	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UK08] The graduate has wide skills to prepare written works connected with the work of a lawyer in Polish and foreign language	knows the rules for creating procedural documents in tax proceedings	[SU6] demonstracja umiejętności praktycznych
	[PRAWOJ5_UK09] He/she demonstrates wide skills in preparing speeches in the field of law in Polish and foreign language	knows the rules for appearing at a hearing in administrative court proceedings in a tax case	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WK13] He/she has advanced knowledge of the functioning of professional self-governments in legal professions, is familiar with the principles of judges' and prosecutors' professions, and has knowledge of the organization of the judiciary in Poland.	knows the basic principles of practicing the profession of a tax advisor	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW04] He/she efficiently observes and analyzes moral, ethical and legal dilemmas in professional work	efficiently uses legal and professional principles and standards in the professional activities undertaken in the field of tax law	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WG01] The graduate demonstrates deepened and systematic knowledge about the character of legal science, its place in the system of sciences and mutual relations.	has in-depth and structured knowledge of the nature of tax law science, its place in the system of sciences and its relations to other sciences	[SW4] test/egzamin - ustny lub pisemny
Subject contents	1. Value Added Tax 2. Corporate Income Tax 3. Basic Accounting Concepts and Principles 4. Taxation and Legal Forms of Business Operations 5. Elements of Tax Procedure, Including a Workshop on Drafting a Procedural Letter 6. Current Issues in Tax Policy and Tax Law Amendments 7. Basic principles of practicing the profession of a tax advisor		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	workshop (procedural letter)	51.0%	25.0%
	test	51.0%	75.0%
Recommended reading	Basic literature	A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa 2022. Karczyński, Podatki w biznesie (script)	
	Supplementary literature	H. Litwińczuk. Prawo podatkowe przedsiębiorców, Warszawa 2017	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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