

Subject card

Subject name and code	Taxation on the Insurance Market, PG_00148168						
Field of study	Insurance - Interdisciplinary Studies						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Subject group related to scientific research 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	3	ECTS credits			0.0		
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 hab. Ewa Wycinka				
	Teachers						
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		5.0		20.0	35
Subject objectives	The main aim of the training is to familiarise students with the basic issues of taxation theory, as well as selected taxation regulations for activities in the insurance market.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[UBEZMU2_K01] The student is critically aware of the level of his knowledge and skills, recognizes the importance of knowledge in solving cognitive and practical problems in the field of insurance, consults experts in case of difficulties in solving the problem independently.	The student is ready to actively present the results of normative analysis. He or she thinks creatively, is able to go beyond routine, is able to think and act in an entrepreneurial way, is able to adapt flexibly to the requirements of the environment. The student is open to a variety of views proclaimed in the science of tax law and jurisprudence. He or she undertakes to express opinions, maintaining carefulness of expression resulting from the possibility of different interpretation of legal norms and assessment of legal and tax phenomena. The student is aware of constantly deepening and updating his/her knowledge in the field of tax law. He or she is critically aware of the level of his or her knowledge and skills, recognizes the importance of knowledge in solving cognitive and practical problems in the field of tax law, and consults experts in cases of difficulties in solving a problem independently.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
	[UBEZMU2_W02] The student has advanced and structured knowledge of various types of structures and institutions and the changes taking place in them, especially the insurance and financial system of market and public character. The student has known the interrelationships between these structures and institutions on a national and international scale.	The student knows and is able to define basic theoretical concepts in the field of taxes and institutions of tax law with the indication of the source of their legal regulation. He or she understands tax law terms	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[UBEZMU2_U03] The student has developed skills to understand and analyze socio-economic phenomena, including by formulating and testing hypotheses related to insurance research problems.	He/she has in-depth skills of observation and interpretation of legal and tax events. He or she is able to express him or herself with understanding of tax issues.	[SU5] implementation of a problem task [SU6] demonstration of practical skills
	[UBEZMU2_U06] The student is able to independently plan and implement his/her own lifelong learning and lead others in doing so.	The student leads the work of a team, interacts with others in teamwork to solve tax problems. He/she is able to independently plan and implement his/her own learning in the field of tax law and guide others in it.	[SU5] implementation of a problem task [SU6] demonstration of practical skills
	[UBEZMU2_U02] The student is proficient in the use of legal, professional and ethical principles and norms in the activities undertaken.	The student interprets tax legislation.	[SU4] test/exam - oral or written [SU6] demonstration of practical skills
	[UBEZMU2_W01] The student has an expanded knowledge of insurance and its place in the system of sciences of economics and finance and legal sciences and its relationship to other sciences.	The student has general knowledge of tax law.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[UBEZMU2_W06] The student has an in-depth knowledge of the conditions, principles of creation and development of basic forms of activity in the insurance market and taxation of this activity.	The student is familiar with selected provisions of detailed tax law, related to the activity on the insurance market. The student has thorough knowledge of taxation of insurance activity with the goods and services tax.	[SW4] test/exam - oral or written [SW5] implementation of a problem task

Subject contents	<p>Introduction to the theory of taxes and tax law (objectives of taxation, concept of tax, legal construction of tax, tax principles, classification of taxes). The tax system in Poland and its problems. Taxation of activity on the insurance market with income tax (income tax from natural persons and income tax from legal persons). Legal nature of the tax. Legal construction of PIT and CIT. Taxation of compensation with income tax. Discussion of legal and tax regulations and selected case law. Tax on goods and services. Legal nature of the tax. Value added tax as a harmonised tax, legal structure of the tax, tax exemption for insurance services, taxation of services ancillary to insurance services, tax consequences of purchase of an insurance service from an EU and non-EU counterparty, value added tax as an element of the indemnity paid, documentation of insurance services, discussion of selected case law of the Polish courts, the Court of Justice of the European Union and tax interpretations. Tax on certain financial institutions. Legal nature and construction of the tax. Translated with DeepL.com (free version)</p>											
Prerequisites and co-requisites												
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 622 794 651">Subject passing criteria</th> <th data-bbox="799 622 1137 651">Passing threshold</th> <th data-bbox="1142 622 1481 651">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 658 794 710">Written work - solving a problem task</td> <td data-bbox="799 658 1137 710">51.0%</td> <td data-bbox="1142 658 1481 710">30.0%</td> </tr> <tr> <td data-bbox="456 716 794 741">Written colloquium</td> <td data-bbox="799 716 1137 741">51.0%</td> <td data-bbox="1142 716 1481 741">70.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Written work - solving a problem task	51.0%	30.0%	Written colloquium	51.0%	70.0%
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Recommended reading	Basic literature	<p>R. Mastalski, Prawo podatkowe, Warszawa 2018</p> <p>A. Drwiłło (red.), Podstawy finansów i prawa finansowego, Warszawa 2018</p>										
	Supplementary literature	<p>A. Drywa, E. Juchniewicz, Ł. Karczyński, Międzynarodowe i unijne prawo podatkowe, Gdańsk 2016</p> <p>A. Drywa, Zasada rozstrzygnięcia wątpliwości na korzyść podatnika jako element budowania zaufania podatnika do państwa [w:] R. Dowgier, M. Popławski (red.), Ordynacja podatkowa: zmiany w ogólnym prawie podatkowym, Białystok 2016</p> <p>A. Drywa, The quality of the tax law as a factor shaping the taxpayers legal position [w:] M. Radvan, J. Gliniecka, T. Sowiński, P. Mrkyvka (eds.), The financial law towards challenges of the XXI, Brno 2017</p> <p>A. Drywa, Stosowanie zasady ogólnej rozstrzygnięcia wątpliwości prawnych na korzyść podatnika (art. 2a o.p.) w orzecznictwie [w:] J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński (red.), Praktyczne i teoretyczne problemy prawa finansowego wobec wyzwań XXI wieku, Warszawa 2017</p> <p>A. Drwiłło, D. Maśniak, Leksykon prawa finansowego, Warszawa 2015</p>										
	eResources addresses											
Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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