

Subject card

Subject name and code	Basics of tax law, PG_00135406						
Field of study	Administration						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Optional subject group		
Mode of study	full-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 Public Economic Law and Environmental Protection Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Łukasz Kielin				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	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		20.0	50
Subject objectives	The main aim of the course is to familiarise students with the basic issues of taxation theory, as well as selected tax regulations in Polish law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINMU2_WK01] He/she knows and understands the most important dilemmas brought about by the development of civilization within the legal and administrative sciences	student interprets the tax law. He/she has in-depth skills of observation and interpretation of legal and tax events. He/she is able to understandably express oneself in the scope of tax issues	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[ADMINMU2_WG02] He/she has in-depth knowledge of the subject of regulation of individual branches of law	Students will be familiar with selected provisions of the specific tax law, related to business activity.	[SW5] implementation of a problem task
	[ADMINMU2_KK02] He/she critically assesses his/her knowledge in the field of law, including administrative law	student has a general knowledge of tax law. He or she knows and is able to define basic theoretical concepts in the field of taxation and institutions of tax law, indicating the source of their legal regulation	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task
	[ADMINMU2_UU01] He/she has deeper awareness of the level of own knowledge and skills, and understands the need for lifelong learning and is able to plan and implement it	student is ready to actively present the results of normative analysis. He or she thinks creatively, is able to go beyond the routine, is able to think and act in an entrepreneurial manner, is able to flexibly adapt to the requirements of the environment. The student is aware of constant deepening and updating his/her knowledge within the scope of tax law.	[SU5] implementation of a problem task
[ADMINMU2_UW03] The graduate can use complex theoretical approaches to analyze, interpret and plan administrative action strategies; he/she can generate solutions to specific problems related to administration, forecast the course of their solution and predict the effects of planned activities	Students will be familiar with selected provisions of the specific tax law, related to business activity.	[SU1] oral statement/conversation/discussion	
Subject contents	1 The fundamentals of the theory of public levies Public levies in Poland and in the world 3. Basic institutions of the fiscal law 4.4 The basics of the interpretation of the fiscal law 5. the current most important dilemmas in creating and applying tax law		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%
Recommended reading	Basic literature	Gomułowicz A, Mączyński D., Podatki i prawo podatkowe, Warszawa [ostatnie wydanie]	
	Supplementary literature	L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [ostatnie wydanie] Dzwonkowski H. (red.), Prawo podatkowe, Warszawa [ostatnie wydanie]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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