University of Gdańsk

Subject card

Subject name and code	Introduction to Tax Law and Indirect Taxes, PG_00157146					
Field of study	Finance and Accounting					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025	
Education level	Master's 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	1		ECTS credits		1.0	
Learning profile	academic		Assessment form		exam	
Conducting unit	Zakład Rachunkowości Finansowej -> Department of Accounting -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Bucior			
	Teachers		dr Grzegorz Bucior			
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	0.0	0.0	0.0	0.0	16
	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	16		10.0	0.0	26

Subject objectives	The aim of the lecture is to familiarize the listener with the issues presented below.I. General issueA. Understanding the essence of tax and its characteristics.B. Identifying sources of tax law.C. Identifying tax authorities and their properties.D. Using the interpretation of tax law provisions within the meaning of the Tax Ordinance.E. Applying the provisions on cooperation and concluding an investment agreement.II. Substantive tax lawA. Distinguishing tax liability from tax obligation.B. Determining the moment of creation and expiry of tax liabilities and the moment of their limitation.C. Determining tax overpayment or arrears, default interest or extension fee, relief in repayment of tax liabilities.D. Identifying the scope of tax liability of the taxpayer, payer, collector and third parties, the principle of joint and several liability.E. Determining the rights and obligations of legal successors and transformed entities.F. Determining the principles of securing the performance of tax liabilities.G. Applying the rules for preparing and signing tax declarations and information and correcting them.H. Determining cases of limitation of tax liabilities.I. Identifying methods of counteracting tax avoidance and possibilities of securing against the determination of tax avoidanceJ. Identifying cases of abuse of tax law.K. Identifying methods of counteracting the use of the financial sector for tax fraudsIII. Formal tax lawA. Application of tax procedure rules, including in the scope of delivering letters, summons from parties, reinstating deadlines, delivering decisions andrulings, filing appeals, complaints, executing decisions, reopening proceedings, declaring a decision invalid, annulling or changing afinal decision, expiration of a decision, liability for damages.B. Application of tax procedure rules in the case of tax avoidance.C. Orientation in the scope of verification activities, tax audits, customs and fiscal audits, fiscal secrecy.D. Defining the principles of recording and identifying taxpayers.IV. Detailed tax law goods and services taxA. Identifying activities subject to value added tax (VAT), qualifying activities subject to taxation as a supply of goods or provision of services.B. Identifying taxpayers, payers and tax representatives in value added tax.C. Determining the moment of tax liability.D. Determining the place of performance of a given activity for VAT purposes.E. Applying the rules for assessing and collecting VAT on imported goods.F. Applying the rules for determining the tax base for value added tax, including converting values from foreign currencies to Polish zloty.G. Applying the applicable VAT rates.H. Applying the rules when applying for the issuance of binding rate information (WIS).I. Applying exemptions from value added tax to the applicable extent.J. Assessing the correctness of issued VAT invoices.K. Assessing the consequences of irregularities in documenting purchases and sales and in the records kept for VAT purposes.L. Identifying the buyer's liability in specific cases.M. Applying the principles and correct deadlines for deducting VAT, including partial deductions.N. Identifying and applying the principles of procedure for correcting settlements.O. Identifying and performing the taxpayer's obligations related to documentation and records for VAT purposes, preparing declarations and summary information, calculating and paying tax and applying the principles of tax refund.P. Identifying special procedures.V. Detailed tax law - excise taxA. Application of the principles when applying for the issuance of binding excise information (BIA).B. Identification of activities subject to excise tax.C. Identification of excise tax payers and application of the principles of their registration.D. Determination of the tax base and calculation of the excise tax due.E. Application of the principles and correct deadlines for settling excise tax.F. Application of the principles of organizing the turnover of excise goods.G. Application of special provisions and principles of excise taxation of passenger cars.H. Identification of the obligation to use excise stamps.I. Identification of errors and application of the principles of procedure when correcting settlements.J. Identification and performance of the taxpayer's obligations related to documentation and records for excise tax purposes, preparation and submission of declarations.K. Conversion of the tax base from foreign currencies to Polish zloty.VI. Detailed tax law - stamp duty, civil law transaction taxA. Defining the subject of taxation with civil law transaction tax and the competent office for settlements.B. Determining the date of tax liability, the amount of civil law transaction tax and preparing PCC declarations.C. Applying the applicable deadlines for filing PCC declarations and paying the tax due.D. Applying stamp duty rates and the principles of paying it.E. Defining exemptions from the fee/tax.VII. Detailed tax law - gaming taxA. Defining the subject of taxation with gaming tax.B. Applying conditions for organizing and restrictions on organizing gambling games.C. Identifying the taxpayer and payer of gaming tax and determining the basis for gaming tax.D. Defining other obligations of the taxpayer - operator of number and gambling games.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U07] The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	The student is able to independently propose solutions to specific problems in the field of taxation and tax accounting based on established criteria and lead to decisions in this area.	[SU5] implementation of a problem task
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	The student receives instructions on the principles of ethics in the tax system.	[SK4] test/exam - oral or written
	[FiRMU2_U06] The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. The student knows the limitations of the usefulness of the applied knowledge.	The student uses the acquired knowledge in a creative manner in various scopes and forms to solve problems in the field of taxation and tax accounting arising in business practice.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[FiRMU2_K03] Communication: - the student can present his/her view/ issue in a way that others can understand, - courageously (but prudently) expresses his opinion, is not afraid to ask questions, - can participate culturally in the discussion, - can give constructive criticism, - can communicate on specialized topics in finance and accounting with a diverse audience.	The student receives instructions on appropriate methods of communicating with the environment.	[SK4] test/exam - oral or written
	[FiRMU2_W02] The student has an extended and organized knowledge of various types of economic structures and institutions and the changes occurring in them, particularly the banking system, insurance system, tax system, financial markets, and organization of the public finance system and private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	The student has advanced and structured knowledge of the structure of institutions and the changes occurring within them that operate in the tax system.	[SW4] test/exam - oral or written
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student correctly uses normative systems and selected legal, professional and moral norms and rules in order to solve a problem in the field of taxation and tax accounting.	[SU4] test/exam - oral or written
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	The student has in-depth knowledge of legal, organizational, moral and ethical norms and rules in the tax and accounting system.	[SW4] test/exam - oral or written

Subject contents	I. General issues 1.1. The essence of tax, its features. 1.2. Sources of tax law. 1.3. Tax authorities and national tax administration, jurisdiction, competences. 1.4. Official interpretations of tax law. 1.5. Cooperation and investment agreement. II. Substantive tax law 2.1. Tax obligation and tax liabilities. 2.2. Creation and extinction of tax liabilities. 2.3. Tax arrears, default interest and extension fee. 2.4. Overpayment of tax. 2.5. Reliefs in the payment of tax liabilities. 2.6. Liability for tax liabilities. 2.7 Securing the performance of tax liabilities 2.8. Tax declarations and information, invoices. 2.9. Statute of limitations. 2.10. Counteracting tax avoidance. 2.11. Counteracting the use of the financial sector for tax fraud. III. Formal tax law 3.1. Tax proceedings, including tax avoidance. 3.2. Estimation of the tax base. 3.3. Verification activities and tax audit. 3.4. Customs and fiscal audit 3.5. Fiscal secrecy. 3.6. Records and identification of taxpayers and payers. IV. Specific tax law goods and services tax 4.1. Goods and Services Tax:- scope of taxation,- taxpayers, payers, tax representatives,- registration principles,- tax liability,- subject exemptions,- place of supply, tax base, tax rate,- principles of assessment and collection of tax on import of goods,- exempt and taxable sales, tax due, sales documentation and its records,- input tax, purchase documentation and their records,- tax liability of the purchaser in special cases,- tax calculation and refund, tax returns and summary information,documentation and settlement deadlines,- special procedures. V. Detailed tax law - excise duty 5.1. Excise duty:- WIA,- subject of taxation,- taxpayers and their registration,- tax liability,- tax base, tax rates,- deadlines and principles for settling excise duty liabilities, tax returns,- organization of trade in excise goods,- excise goods - special provisions- excise duty taxation of passenger cars,- excise stamps,- records and other documentation. VI. Detailed tax law - stamp duty, tax on civil law transactions 6.1. Stamp duty, tax on civil law transactions (PCC):- subject of the fee and PCC tax,- obligation to pay, basis for calculation, amount of the fee and PCC tax,- taxpayers, payers and collection of PCC tax,- exemptions from the fee and PCC tax. VII. Detailed tax law - gaming tax 7.1. Gaming tax:- subject of taxation,- conditions for organizing and restrictions on organizing gambling games,- concessions, permits and notifications and fees in this respect,- taxpayers,- tax rates, terms and conditions of payment,- share of payers in the collection of gaming tax,- reporting and information.
Prerequisites and co-requisites	A. Formal requirements The student should be familiar with the program content included in the "Financial Accounting" program B. Prerequisites Knowledge of financial accounting issues, ability to prepare a trial balance statement, ability to prepare basic elements of a financial report (balance sheet, profit and loss account), knowledge of the principles of financial reporting, ability to determine the financial result for accounting purposes, knowledge of basic concepts and principles of the financial system.
Assessment methods and criteria	see table below

Assessment methods and criteria:

Subject passing criteria	Passing threshold	Percentage of the final grade
Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.	51.0%	100.0%

Recommended reading	Basic literature	1. Hanna Litwinczuk i in., Prawo podatkowe przedsiębiorców, LEX a Wolter Kluwer, Warszawa 2013 2. Janusz Zubrzycki, Leksykon VAT, Unimex, Wrocław 2019 3. Ewa Sokołowska-Strug, Leksykon VAT, C.H. Beck, Warszawa 2019
	Supplementary literature	1. Katarzyna Judkowiak (red.), Halina Lebrand (red.), Justyna Pomorska, VAT 2019. Komentarz dla praktyków, ODDK, Gdańsk 2019 2. Włodzimierz Nykiel (red.), Adam Mariański (red.), Komentarz do ustawy o podatku dochodowym od osób prawnych, ODDK, Gdańsk 2019
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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