University of Gdańsk

Subject card

Subject name and code	Direct, Local Taxes and Customs Law Duties, PG_00157150					
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 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	1		Language of instruction		Polish	
Semester of study	2		ECTS credits		6.0	
Learning profile	academic		Assessment form		exam	
Conducting unit	Department of Accounting -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Cyryl Kotyla			
	Teachers		dr Cyryl Kotyla			
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	16.0	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		30.0	90.0	150

Subject objectives	
Subject objectives	I. Customs lawA. Defining the rights and obligations of persons resulting from the provisions of customs law.B. Indicating the elements on the basis of which import and export customs duties and other measures concerning exchange are applied.C. Determining the customs debt and security.D. Defining cases of placing goods under a customs procedure.E. Identifying special procedures. II. Fiscal criminal lawA. Identifying the differences between a crime and a fiscal misdemeanour.B. Identifying penalties and the principles of their application together with the possibility of refraining from punishing the perpetrator.C. Applying the provisions of the Fiscal Penal Code (KKS) concerning fiscal crimes or misdemeanours. III. Income taxes on income from business activitiesA. Identifying taxpayers of personal income tax and corporate income tax.B. Determining taxable revenues, costs of obtaining revenues and the tax base for income tax on legal persons and individuals conducting business activities and calculating the amount (amounts) of tax.C. Performing the obligations of an income tax payer, determining advances on income tax on income of individuals and on dividends.D. Making an annual settlement of income tax payer for legal persons and individuals conducting business activities.E. Preparing tax returns and declarations and tax records.F. Applying the provisions of relevant acts and other legal acts issued on the basis of statutory delegations, using tax interpretations and case law of administrative courts. IV. Real estate taxA. Identifying real estate tax payers.B. Determining the subject and basis of taxation with real estate tax.C. Applying reliefs and calculating tax.D. Applying the provisions of relevant acts and other legal acts issued on the basis of statutory delegations, using tax interpretations and case law of administrative courts. V. Tax on means of transportA. Identifying taxpayers of the tax on means of transport.B. Determining the subject and basis of taxation with the tax on means of transport.C. Applying reliefs and calculating tax, overpayment and refund of the tax on means of transport.D. Applying the provisions of the relevant acts and other legal acts issued on the basis of statutory delegations, using tax interpretations and the case law of administrative courts. VI. Agricultural taxA. Identifying taxpayers of the agricultural tax.B. Determining the subject and basis of taxation with the agricultural tax.C. Applying reliefs in the agricultural tax and calculating the tax.D. Applying the provisions of the relevant acts and other legal acts issued on the basis of statutory delegations, using tax interpretations and the case law of administrative courts. VII. Forest taxA. Identifying taxpayers of the forest tax.B. Determining the subject and basis of taxation with the forest tax.C. Applying reliefs in the forest tax and calculating the tax.D. Application of the provisions of relevant acts and other legal acts issued on the basis of statutory delegations, use of tax interpretations and the case law of administrative courts. VIII. Taxation in relations with foreign countriesA. Determination of the place of residence.B. Determination of the possibilities and effects of applying the provisions of international agreements on the avoidance of double taxation.C. Identification and application of methods for eliminating double taxation.D. Identification and application of the procedure for correcting the profits of associated enterprises.E. Conversion of revenues, costs, income and taxes from foreign currencies to Polish currency.F. Determination of exchange rate differences based on tax regulations.G. Application of the provisions of relevant acts and other legal acts issued on the basis of statutory delegations, the OECD Model Convention, agreements on the avoidance of double taxation concluded by Poland, use of tax interpretations and the case law of administrative courts. IX. Burdens on entities resulting from the contribution of capital by the State TreasuryA. Determining the burdens resulting from the contribution of capital to enterprises by the State Treasury.B. Applying the provisions of the relevant acts and other legal acts issued on the basis of statutory delegations, using tax interpretations and the case law of administrative courts. X. Tax on certain financial institutionsA. Identifying taxpayers of the tax on certain financial institutions based on the provisions of the Banking Law Act, the Act on cooperative savings and credit unions, the Act on insurance activity, the Act on consumer credit.B. Determining the conditions for the obligation to pay tax.C. Characterizing the assets of financial institutions as the subject of taxation.D. Calculating the surplus of the sum of the value of the taxpayer's assets

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W05] The student has an extended knowledge of advanced methods and tools, including data acquisition and analysis techniques, specific to the social sciences to describe economic structures and institutions and the processes within and between them.	Notes the need to improve knowledge in the field of tax law	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[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.	Knows the principles of business ethics and understands the need to comply with the law	[SK1] oral statement/conversation/ discussion
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently,- respects the rules and norms of social coexistence.	Respects, understands and applies in practice the applicable tax law principles	[SK1] oral statement/conversation/ discussion [SK4] 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.	Has elementary knowledge of law, including the scope of industrial property protection and copyright	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	Knows the individual sources of substantive law and, in relation to practical problems, is able to indicate them as the source of legal principles tax	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[FiRMU2_U01] The student understands and can correctly interpret complex economic phenomena in finance and accounting and basic ones in other social sciences.The student understands and can explain in depth the content of communications of economic institutions, articles in the press and magazines in the field of finance. The student correctly applies concepts of social sciences.	Knows the basic principles of taxation of business activity	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[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.	Has advanced and structured knowledge of the tax law system	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion

Subject contents	I. Customs law 1. Rights and obligations of persons arising from the provisions of customs law, including: - customs representation, - Authorized Economic Operator (AEO), Binding Tariff Information (BTI). 2. Common Customs Tariff and tariff classification of goods, origin of goods, customs value of goods, 3. Incurrence of a customs debt, security for a customs debt, coverage, refund and remission of import or export customs duties, extinguishment of a customs debt. 4. Standard and simplified customs declaration, provisions applicable to customs declarations, other simplifications. 5. Special procedures such as: transit, storage, free zones, special uses, processing. II. Penal fiscal law 1. Fiscal crimes and offenses. 2. Penalties for fiscal crimes and offenses. 3. Failure to punish the perpetrator. III. Income taxes on business income 1. Taxpayers. 2. Subject of taxation. 3. Fiscal year. 4. Revenue. 5. Objective exemptions. 6. Special rules for determining income in personal income tax. 7. Costs of obtaining income. 8. Tax depreciation. 9. Taxation of the parties to the leasing agreement. 10. Tax base and amount of business tax. 11. Obligations of a personal income tax payer. 12. Dividend tax. 13. Related companies. 14. Transfer pricing. 15. Tax collection (advances and annual settlement). 16. Declarations, statements, declarations and tax information. IV. Real estate tax 1. Taxpayers. 2. Subject and basis of taxation. 3.Establishment and termination of tax obligation. 4. Discounts and exclusions. 5. Tax assessment and collection. V. Tax on means of transport 1. Taxpayers. 2. Subject and basis of taxation. 3.Establishment and termination of tax obligation. 4. Discounts and exclusions. 5. Tax assessment and collection. VI. Agricultural tax 1. Taxpayers. 2. Subject and basis of taxation. 3.Establishment and termination of tax obligation. 4. Discounts and exclusions. 5. Tax assessment and collection. VII. Forest tax 1. Taxpayers. 2. Subject and basis of taxation. 3.Establishment and termination of tax obligation. 4. Discounts and exclusions. 5. Tax assessment and collection. VIII. Taxation in foreign relations 1. Tax residence. 2. Tax source and place of its location. 3.Double taxation and ways to avoid it. 4.Double taxation avoidance agreements. 5.Related enterprises. 6.OECD Model Convention. 7. Principles of converting revenues, income and taxes from foreign currencies into Polish currency. 8.Tax harmonization. 9. Prohibition of discrimination and tax protectionism and the procedure for mutual communication. 10.Exchange of tax information with other countries. IX. Charges to entities due to the contribution of capital by the State Treasury 1. Entities obliged to make payments from profit. 2. Calculation of advance payments from profit and annual settlement. 3. Reporting obligations. 4. Deadlines for making payments. 5. Adjusting settlements for profit payments. 6. Limitations and exemptions from the obligation to make payments from profit. X. Tax on certain financial institutions 1. Taxpayers 2. Subject of the tax 3. Tax base 4. Tax rate 5. Tax collection 6. Tax exemptions
Prerequisites and co-requisites	The student should previously know the curricular content included in the curricula of the following subjects: 1) financial accounting,2) basics of the tax system and indirect taxes.
Assessment methods and criteria	

Subject passing criteria	Passing threshold	Percentage of the final grade
Exam	51.0%	100.0%

Recommended reading	Basic literature	1. Litwińczuk H i in.: Prawo podatkowe przedsiębiorców, Wolters Kluwer, Warszawa (wydanie najnowsze) 2. Ustawa o podatku dochodowym od osób prawnych 3. Ustawa o podatku dochodowym od osób fizycznych 4. Ustawa o rachunkowości 5. Pozostałe akty prawne dotyczące: podatków bezpośrednich oraz lokalnych, prawa celnego i Wspólnotowy kodeks celny, systemu ubezpieczeń społecznych.
	Supplementary literature	1. Jamroży M., Sobieszak M.: Obniżanie ciężarów podatkowych, Oddk, Gdańsk (wydanie najnowsze) 2. Jamroży. M, Kudert S.: Optymalizacja opodatkowania dochodów przedsiębiorców, Wolters Kluwer, Warszawa (wydanie najnowsze)
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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