

## Subject card

|                                             |                                                                                                                                                                                                                          |                                                          |                                                                                                                                          |                                     |                                   |            |     |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------|------------|-----|
| Subject name and code                       | Introduction to International and European Tax Law - lecture, PG_00134098                                                                                                                                                |                                                          |                                                                                                                                          |                                     |                                   |            |     |
| Field of study                              | Taxes and Tax Consultancy                                                                                                                                                                                                |                                                          |                                                                                                                                          |                                     |                                   |            |     |
| Date of commencement of studies             | October 2025                                                                                                                                                                                                             |                                                          | Academic year of realisation of subject                                                                                                  |                                     | 2026/2027                         |            |     |
| Education level                             | Master's studies                                                                                                                                                                                                         |                                                          | Subject group                                                                                                                            |                                     | Optional subject group            |            |     |
| 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                                                                                                                             |                                     | 2.0                               |            |     |
| 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 Łukasz Karczyński                                                                                                                     |                                     |                                   |            |     |
|                                             | Teachers                                                                                                                                                                                                                 |                                                          |                                                                                                                                          |                                     |                                   |            |     |
| Lesson types                                | Lesson type                                                                                                                                                                                                              | Lecture                                                  | Tutorial                                                                                                                                 | Laboratory                          | Project                           | Seminar    | SUM |
|                                             | Number of study hours                                                                                                                                                                                                    | 14.0                                                     | 0.0                                                                                                                                      | 0.0                                 | 0.0                               | 0.0        | 14  |
|                                             | 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                                                                                                                                                                                                    | 14                                                       |                                                                                                                                          | 0.0                                 |                                   | 36.0       | 50  |
| Subject objectives                          | This course provides an introduction to international tax law and European Union tax law. It highlights key issues and institutions, including more advanced ones.                                                       |                                                          |                                                                                                                                          |                                     |                                   |            |     |
| Learning outcomes                           | Course outcome                                                                                                                                                                                                           |                                                          | Subject outcome                                                                                                                          |                                     | Method of verification            |            |     |
|                                             | [PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting |                                                          | has structured and theoretically based in-depth knowledge, covering issues related to the basics of general international law and EU law |                                     | [SW4] test/exam - oral or written |            |     |
|                                             | [PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences         |                                                          | has in-depth and structured knowledge of international and EU tax law, including the main development trends in this area                |                                     | [SW4] test/exam - oral or written |            |     |
| Subject contents                            | main issues of international tax law<br>Double taxation and methods of avoiding it<br>OECD Model Convention<br>Tax harmonization policy in the EU<br>CJEU case law<br>Directions of development of EU tax law            |                                                          |                                                                                                                                          |                                     |                                   |            |     |
| Prerequisites and co-requisites             | none                                                                                                                                                                                                                     |                                                          |                                                                                                                                          |                                     |                                   |            |     |

|                                                                |                          |                                                                                                                                                                                                                                                                                           |                               |
|----------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Assessment methods and criteria                                | Subject passing criteria | Passing threshold                                                                                                                                                                                                                                                                         | Percentage of the final grade |
|                                                                | written exam - test      | 50.01%                                                                                                                                                                                                                                                                                    | 100.0%                        |
| Recommended reading                                            | Basic literature         | D. Mączyński, Międzynarodowe prawo podatkowe, Warszawa [ostatnie wydanie]<br>OECD, Model Tax Convention on Income and on Capital 2017 (Full Version)<br>MF, Podstawowe informacje o Konwencji MLI, zasadach jej działania i wpływie na polskie umowy o unikaniu podwójnego opodatkowania. |                               |
|                                                                | Supplementary literature | A. Drywa, E. Juchniewicz, Ł. Karczyński, Międzynarodowe i unijne prawo podatkowe, Gdańsk [latest edition]<br>H. Litwińczuk, Międzynarodowe prawo podatkowe, Warszawa [latest edition]<br>B. Brzeziński (red.), Model konwencji OECD. Komentarz, Warszawa [latest edition]                 |                               |
|                                                                | eResources addresses     |                                                                                                                                                                                                                                                                                           |                               |
| Example issues/<br>example questions/<br>tasks being completed |                          |                                                                                                                                                                                                                                                                                           |                               |
| Work placement                                                 | Not applicable           |                                                                                                                                                                                                                                                                                           |                               |

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