University of Gdańsk

Subject card

Subject name and code	Local government taxes and fees - lecture, PG_00134089		
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	Obligatory subject group 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	3.0
Learning profile	academic	Assessment form	exam
Conducting unit	Faculty of Law and Administration -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Przemysław Panfil, prof. UG	
	Teachers	dr hab. Przemysław Panfil, prof. UG dr hab. Paweł Galiński	

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	10.0	0.0	0.0	0.0	0.0	10

E-learning hours included: 0.0

eNauczanie source addresses:
Moodle ID: 13188 ATC-WPiA-PIDP-(2026/2027) Wykład: Podatki i opłaty samorządowe
https://mdl.ug.edu.pl/course/view.php?id=13188

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	0.0	65.0	75

Subject objectives

The aim of the course is to provide students with knowledge about the characteristics, structure and legal basis of local government taxes and fees, as well as to familiarise them with practical problems related to the application of the legal norms regulating them.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of problems occurring in the field of local government levies	[SK4] test/exam - oral or written
	[PiDPMU2_UW01] is able to use the theoretical knowledge in the field of public levies law and accounting and related scientific disciplines in order to formulate and solve complex and unusual problems (e.g. validation and interpretation problems related to the application of public levies law, tax analysis problems or balance sheet problems), in including innovative performance of tasks in unpredictable conditions by: - appropriate selection of sources (including in particular normative acts, doctrinal literature and case law) and information derived from them, assessment, critical analysis, synthesis, creative interpretation and presentation of this information, - selection and use of appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools independently adapted or developed from scratch, e.g. the use of advanced methods of legal interpretation using electronic databases of case law and literature to solve problems related to the application of public levies law)	The student is able to use his/her theoretical knowledge in the field of public levy law to solve complex cases related to local government levies	[SU4] test/exam - oral or written
	[PiDPMU2_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	The student understands the dilemmas related to the collection and spending of public funds	[SW4] test/exam - oral or written
	[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	The student has in-depth and structured knowledge of local government levies	[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	The student has in-depth and structured knowledge of local government finances	[SW4] test/exam - oral or written

<table>
<tr><td>Subject contents</td><td>1. Introductory issues (the nature and classification of local government taxes, jurisdiction of tax authorities, competences of the municipal council).
2. Civil law transaction tax (features and basic structural elements).
3. Inheritance and donation tax (features and basic structural elements).
4. Real estate tax, agricultural tax, forestry tax (features and basic structural elements).
5. Tax on means of transport (features and basic structural elements).
6. Local fees, stamp duty (features and basic structural elements).</td></tr>
<tr><td>Prerequisites and co-requisites</td><td>None</td></tr>
<tr><td>Assessment methods and criteria</td><td><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Test exam</td><td>51.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td>Recommended reading</td><td><table><tr><td>Basic literature</td><td>K. Janczukowicz, Podatki majątkowe w praktyce, Gdańsk [last edition]

L. Etel, Podatek od nieruchomości. Komentarz, Warszawa [last edition]

P. Borszowski, K. Stelmaszczyk, Podatki i opłaty lokalne, podatek rolny, podatek leśny. Komentarz, Warszawa [last edition]</td></tr><tr><td>Supplementary literature</td><td>Financial Law, ed. J. Gliniecka, Warszawa [last edition]</td></tr><tr><td>eResources addresses</td><td></td></tr></table></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td></td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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