

Subject card

Subject name and code	Value added tax and excise duty - lecture, PG_00134087						
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	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	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		65.0	75
Subject objectives	The aim of this course is to provide students with knowledge of the characteristics, structure, and legal basis of the value added tax and excise tax as components of the indirect tax system. The lecture provides a general introduction to theoretical concepts. The primary goal of the lecture and exercises is to impart the necessary knowledge and skills and to create conditions for individual and team work using source materials, legal provisions, court decisions, and tax rulings.						
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 goods and services tax and excise duty.		[SW4] test/exam - oral or written		

Subject contents	I. Introduction 1. The Role of Indirect Taxes in the Tax System 2. Types of Indirect Taxes 3. Origins of Value Added Tax and Excise Duty II. Value Added Tax (VAT) 1. Features of Value Added Tax (VAT) 2. Common System of Value Added Tax (VAT) 3. Taxable Activities 4. Scope of Income Tax (VAT) 5. Exemptions from Value Added Tax (VAT) 6. Tax Rates 7. Taxable Base 8. Establishment of Tax Liability in VAT 9. Deduction and Refund of VAT 10. Assessment and Collection of VAT 11. Selected Special Procedures III. Excise Duty 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures		
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	K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition]	
		A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition]	
		Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]	
	Supplementary literature	H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition] T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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