Subject card

Subject name and code	Execution and control of tax liabilities - lecture, PG_00134133		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
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	2	ECTS credits	2.0
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	
	Teachers	dr hab. Przemysław Panfil	

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: 13570 ATC-WPiA-PIDP-MU2ZAO-(2025/2026) Wykład Wykonywanie i kontrola zobowiązań podatkowych
https://mdl.ug.edu.pl/course/view.php?id=13570

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	40.0	50

Subject objectives

The aim of the course is to familiarise students with the methods of extinguishing tax liabilities (including administrative enforcement) and methods of broadly understood control over the implementation by passive entities of their obligations under tax law.

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 advanced knowledge of procedures related to the control of performance and enforcement of tax liabilities	[SW4] test/exam - oral or written

Subject contents

1. Methods of fulfilling tax obligations
2. Checking activities
3. Tax audit
4. Customs and fiscal audit
5. Enforcement of tax obligations

Prerequisites and co-requisites

None

Assessment methods and criteria

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

Recommended reading	Basic literature	A. Melezini, D. Zalewski, Kontrola skarbowa. 630 wyjaśnień i interpretacji, Warszawa [last edition] A. Melezini, D. Zalewski, Kontrola podatkowa przedsiębiorców, Warszawa [last edition]
	Supplementary literature	None
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	