University of Gdańsk

Subject card

Subject name and code	Interpretation of tax law - lecture, PG_00134111		
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	1	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	dr Łukasz Karczyński	

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15	0.0	60.0	75

Subject objectives	The aim of the course is to teach students methods of interpreting tax law and their application, as well as the practical implications of operational interpretation by taxpayers, tax authorities, and administrative courts. Students should be able to apply specific rules of tax law interpretation.

Learning outcomes	**Course outcome**	**Subject outcome**	**Method of verification**
	[PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	has structured knowledge of the rules of interpretation of tax law	[SW4] test/exam - oral or written
	[PiDPMU2_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	understands the fundamental dilemmas of contemporary legal philosophy	[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	knows the basic principles of interpretation of other branches of 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 the principles of legal interpretation, knows the main development trends in legal philosophy	[SW4] test/exam - oral or written
	[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	Understands the complexity of problems arising in the interpretation of tax law and is therefore ready to critically evaluate their knowledge and the content they receive. Should they encounter difficulties in resolving a problem independently, they understand the need to seek the opinion of experts in the field of legal interpretation, and, if necessary, experts in disciplines other than legal and economic sciences.	[SK4] test/exam - oral or written
	[PiDPMU2_KO02] is ready to fulfill social obligations, inspire and organize activities for taxpayers, professional self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, in particular balancing the divergent interests of taxpayers and tax authorities	is ready to fulfill social obligations, inspire and organize activities for the benefit of taxpayers, and initiate actions for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities in the course of interpreting the law	[SK4] test/exam - oral or written
Subject contents	The concept of interpretation and its limits. Special features of tax law and its interpretation. The text of a tax normative act as a basis for interpretation. Interpretation and the interpreter. Directives of preference for interpretative methods. Linguistic interpretation. Systematic interpretation. Functional interpretation. Presumptions of interpretation. Legal reasoning. Conflict of laws rules. Interpretation of international and EU law. Interpretative materials. Operative interpretation of tax law in Poland.		
Prerequisites and co-requisites	none		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		50.01%	100.0%
Recommended reading	Basic literature	L. Morawski, Zasady wykładni prawa, Toruń [latest edition] B. Brzeziński, Wykładnia prawa podatkowego, Gdańsk [latest edition] Ł. Karczyński, Podstawowe zasady materialnego prawa podatkowego, Przegląd Naukowy" Wyższej Szkoły Społeczno-Ekonomicznej nr 6 (2007)	
	Supplementary literature	L. Morawski, Główne problemy współczesnej filozofii prawa, Warszawa [latest edition] M. Zieliński, Wykładnia prawa. Zasady - reguły - wskazówki, Warszawa [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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