

## Subject card

|                                             |                                                                                                                                                                           |                                                          |                                         |                                     |                                                |            |     |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|------------------------------------------------|------------|-----|
| Subject name and code                       | Theory of Taxes and Taxation - lecture, PG_00134083                                                                                                                       |                                                          |                                         |                                     |                                                |            |     |
| Field of study                              | Taxes and Tax Consultancy                                                                                                                                                 |                                                          |                                         |                                     |                                                |            |     |
| Date of commencement of studies             | October 2025                                                                                                                                                              |                                                          | Academic year of realisation of subject |                                     | 2025/2026                                      |            |     |
| Education level                             | Bachelor'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                            |                                     | 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 Anna Drywa                           |                                     |                                                |            |     |
|                                             | 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 purpose of the course is to familiarize the student with the basics of the science of taxes and other public levies and fiscal systems in legal and economic aspects. |                                                          |                                         |                                     |                                                |            |     |

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| Learning outcomes                                              | Course outcome                                                                                                                                                                                                                                                                                                                                 | Subject outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Method of verification            |
|                                                                | [PiDPL3_KO02] is ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities   | The student understands the purpose of taxation and relates it to social reality. He/she understands the necessity of bearing the burden of taxation, while being aware of the rights of the taxpayer.                                                                                                                                                                                                                                                                                                                                                                                                                         | [SK4] test/exam - oral or written |
|                                                                | [PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance                                                                                                                                                                                                                  | The student identifies problems related to minimising tax burdens, taxpayer attitudes and tax competition between tax jurisdictions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | [SW4] test/exam - oral or written |
|                                                                | [PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting                                                                                                                | The student knows the basic concepts of tax theory and understands the differences between the institution of tax and other public levies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | [SW4] test/exam - oral or written |
|                                                                | [PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law                                                                                                                                                                                                                                         | Student identifies sources of tax law, knows the constitutional basis for public tributes. Student identifies purposes of taxes. He or she understands differences between character of tax law regulations and civil law regulations. He or she knows relations between tax law and other branches of law.                                                                                                                                                                                                                                                                                                                    | [SW4] test/exam - oral or written |
| Subject contents                                               | 1 Outline of the evolution of the Polish tax system. 2 Elements of the theory of public tributes 3. Elements of the theory of tax. 4. functions of taxation. 5 Classification of taxes. 6 Tax system. 7 Tax principles. 8. limits of taxation. The phenomenon of minimization of tax burdens. Taxpayer as a subject of rights and obligations. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |
| Prerequisites and co-requisites                                | none                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |
| Assessment methods and criteria                                | Subject passing criteria                                                                                                                                                                                                                                                                                                                       | Passing threshold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Percentage of the final grade     |
|                                                                | written exam                                                                                                                                                                                                                                                                                                                                   | 51.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 100.0%                            |
| Recommended reading                                            | Basic literature                                                                                                                                                                                                                                                                                                                               | 1. B. Brzeziński, Wstęp do nauki prawa podatkowego, Toruń [ostatnie wydanie] 2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [ostatnie wydanie] - w zakresie adekwatnym do treści programowych 3. A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa [ostatnie wydanie]- w zakresie adekwatnym do treści programowych 4. R. Mastalski, Prawo podatkowe, Warszawa [ostatnie wydanie], - w zakresie adekwatnym do treści programowych 5. J. Gliniecka, J. Harasimowicz, Z zagadnień teorii podatku, Głosa, nr 5/1997 6. A. Drywa, A. Reut, Tax culture. Polish and Russian approach, Gdańsk [ostatnie wydanie] |                                   |
|                                                                | Supplementary literature                                                                                                                                                                                                                                                                                                                       | 1. L. Etel (red.), System prawafinansowego, t. III Prawo daninowe, Warszawa [ostatnie wydanie] 2. J. Frecknall-Hughes, The Theory, Principles and Management of Taxation, Routledge, [ostatnie wydanie]                                                                                                                                                                                                                                                                                                                                                                                                                        |                                   |
|                                                                | eResources addresses                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |
| Example issues/<br>example questions/<br>tasks being completed |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |
| Work placement                                                 | Not applicable                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |

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