University of Gdańsk

Subject card

Subject name and code	Local taxes and charges - lecture, PG_00133889		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2026/2027
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	2	Language of instruction	Polish
Semester of study	3	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, 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	40.0	50

Subject objectives

The aim of the course is to provide students with knowledge about the characteristics, structure and legal basis of local taxes and fees, as well as to familiarise them with practical problems related to the application of the legal norms regulating them. In addition, the aim of the course is to acquire the skills of drafting procedural documents in cases concerning local taxes and fees.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student understands the fundamental dilemmas related to the collection and spending of public funds.	[SW4] test/exam - oral or written
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	The student is able to use his/her theoretical knowledge to solve complex and unusual problems related to local government public levies	[SU4] test/exam - oral or written
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of the problems occurring in the field of public levy law of local government units and is therefore ready to critically evaluate the knowledge he/she possesses in this field	[SK4] 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 has structured and theoretically based advanced knowledge related to local government public levies	[SW4] test/exam - oral or written
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student has elementary knowledge of public finances of local government units	[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. Tax on civil law transactions (features and basic structural elements).
3. Tax on inheritance and donations (features and basic structural elements).
4. Real estate tax, agricultural tax, forest 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>Almy R., A Global Compendium and Meta-Analysis of Property Tax Systems, Cambridge (USA) [last edition]
Dye R.F., England R.W., Assessing the Theory and Practice of Land Value Taxation, Cambridge (USA) [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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