University of Gdańsk

Subject card

Subject name and code	Customs Law and Foreign Exchange Law - wykład, PG_00133883					
Field of study	Prawo celne i dewizowe - wykład					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027	
Education level	Bachelor's studies		Subject group		Optional subject group	
Mode of study	part-time studies		Mode of delivery		at the university	
Year of study	2		Language of instruction		Polish polish	
Semester of study	3		ECTS credits		1.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor	dr Maciej Mikliński				
	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	15.0	25	
Subject objectives	The aim of the lecture is to provide a comprehensive overview of the specifics of EU and Polish customs and foreign exchange law. Students will be introduced to the evolution of customs and foreign exchange law, their theory, and the applicable legal regulations in this area. Where appropriate, examples of practical aspects of the application of customs and foreign exchange law will be presented.					

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WK05] The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	The student is aware of the important role played by economic and legal knowledge, including customs and foreign exchange, in the proper functioning of administration. They know where to look for answers to problems involving economic, customs, and foreign exchange issues. They know the limits of their knowledge and understand when they should seek the support of experts.	[SW4] test/egzamin - ustny lub pisemny
	[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, extensive knowledge of the functioning of legal institutions, including customs and foreign exchange law. This knowledge contributes to and complements their competence in the field of tax consulting.	[SW4] test/egzamin - ustny lub pisemny
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student has knowledge of financial law, including the nature and place of customs revenues and foreign exchange formalities in the financial system. They know and understand not only civil law activities that have customs and foreign exchange implications, but also basic legal concepts, including those related to customs and foreign exchange law.	[SW4] test/egzamin - ustny lub pisemny

Subject contents	An outline of the evolution of customs law The concept of customs duties, classification of customs duties Sources of customs law Interpretation of customs law The European Union as a customs union Customs policy of the European Union Customs tariff Binding tariff information Customs rates Customs value of goods Origin of goods Introduction of goods into the customs territory of the European Union Customs destination Preferential operations Customs debt Dumping and anti-dumping measures Subsidies and anti-subsidy measures Customs proceedings Representation in customs matters Customs offenses and misdemeanors Concept and nature of foreign exchange law Sources of foreign exchange law Subjective scope of foreign exchange law Basic concepts of foreign exchange law Foreign exchange restrictions and obligations

	Foreign exchange permits Currency exchange activities Foreign exchange control EU foreign exchange law	
Prerequisites and co-requisites	nonę	
Assessment methods and criteria		

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

Recommended reading	Basic literature	1. A. Reiwer-Kaliszewska, Prawo celne [w:] Podstawy finansow i prawa finansowego, Drwiłło A. [red.], Warszawa [latest edition] 2. R. Oktaba, Prawo celne, Warszawa [latest edition] 3. E. Gwardzinska, M. Laszuk, M. Masłowska, R. Michalski, Prawo celne, Wolters Kluwer [latest edition]
	Supplementary literature	1. A. Drwiłło, Prawo celne, Gdansk [latest edition] 2. A. Drwiłło, Postepowanie ochronne w prawie celnym, Gdansk [latest edition] 3. A. Drwiłło, Postepowanie antysubsydiarne w prawie UE, Gdanskie Studia Prawnicze, t. XVI, Wydawnictwo Uniwersytet Gdanskiego, Gdansk 2007 4. W. Czyzowicz (red.), Prawo celne, Warszawa [latest edition] 5. W. Czyzowicz, Prawo celne - samodzielna dyscyplina prawa, Gdanskie Studia Prawnicze, Wydawnictwo Uniwersytetu Gdanskiego, XVI, Gdansk 2007 6. K. Lasinski-Sulecki (red.) Prawo celne, Warszawa [ostatnie wydanie] 7. K. Włodkowski, Zasada powszechnosci cła i jej ograniczenia w Polsce, Unii Europejska oraz wybranych krajach Europy Wschodniej [ostatnie wydanie]
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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