Subject card

Subject name and code	Local taxes and charges - auditorium classes, PG_00133888					
Field of study	Podatki i opłaty samorządowe - ćwiczenia					
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 polish	
Semester of study	3		ECTS credits		2.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	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	0.0	14.0	0.0	0.0	0.0	14
	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	14	0.0	36.0	50

Subject objectives	The aim of the course is to provide students with knowledge about the characteristics, structure and legal basis of local government taxes and fees, as well as to familiarise them with practical issues related to the application of legal norms regulating them. In addition, the aim of the course is to acquire practical skills in matters related to local taxes and fees.

Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[PiDPL3_KR04] is ready to responsibly perform professional roles related to the application of tax and balance sheet law and to demand this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession</td><td>The student is prepared to fulfil social obligations, including co-organising activities for taxpayers and the professional self-government of tax advisers, as well as initiating activities in the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities.</td><td>[SK1] wypowiedź ustna/rozmowa/dyskusja [SK5] realizacja zadania problemowego</td></tr><tr><td>[PiDPL3_UO04] is able to plan and organize individual and team work, as well as cooperate with others in teamwork, in particular those appropriate for the application of public finance law and accounting (including interdisciplinary work, in particular legal and economic)</td><td>Students solve practical problems related to local taxes and fees, both independently and in groups. They are able to draw conclusions and critically analyse cases in order to solve problems, also based on case law.</td><td>[SU5] realizacja zadania problemowego</td></tr><tr><td>[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance</td><td>The student understands the complexity of issues arising in the field of tax law and is therefore prepared to critically evaluate their knowledge and the content they receive in this area.</td><td>[SW4] test/egzamin - ustny lub pisemny</td></tr><tr><td>[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life</td><td>The student understands the need to systematically update their knowledge of legal regulations and case law concerning local government taxes and fees.</td><td>[SU1] wypowiedź ustna/rozmowa/dyskusja</td></tr><tr><td>[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting</td><td>The student is familiar with terminology related to local taxes and fees.</td><td>[SU1] wypowiedź ustna/rozmowa/dyskusja</td></tr></table>
Subject contents	1. Tax on civil law transactions (structure and practical issues). 2. Inheritance and donation tax (structure and practical issues). 3. Property tax, agricultural tax, forest tax (structure and practical issues). 4. Vehicles tax (structure and practical issues). 5. Local fees, stamp duty (structure and practical issues).
Prerequisites and co-requisites	none
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>final test</td><td>51.0%</td><td>100.0%</td></tr></table>

Recommended reading		
	Basic literature	P. Smoleń (red.), Prawo podatkowe, ostatnie wydanie [wybrane rozdziały] K. Janczukowicz, Podatki majątkowe w praktyce, Gdańsk [ostatnie wydanie] L. Etel, Podatek od nieruchomości. Komentarz, Warszawa [ostatnie wydanie] P. Borszowski, K. Stelmaszczyk, Podatki i opłaty lokalne, podatek rolny, podatek leśny. Komentarz, Warszawa [ostatnie wydanie]
	Supplementary literature	Almy R., A Global Compendium and Meta-Analysis of Property Tax Systems, Cambridge (USA) [ostatnie wydanie] Dye R.F., England R.W., Assessing the Theory and Practice of Land Value Taxation, Cambridge (USA) [ostatnie wydanie
	eResources addresses	

Example issues/ example questions/ tasks being completed	-
Work placement	Not applicable

Document generated electronically. Does not require a seal or signature.