

Subject card

Subject name and code	Control and enforcement of tax liabilities - lecture, PG_00133967						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
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	3		Language of instruction		Polish Polish		
Semester of study	5		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 hab. Przemysław Panfil				
	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		40.0	50
Subject objectives	The aim of the course is to familiarise students with the issues of verification activities, tax audits, customs and fiscal audits and enforcement of tax liabilities.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law		Has basic knowledge of the importance of tax obligations for the efficient functioning of the state		[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		Has advanced knowledge of procedures related to the control of performance and enforcement of tax liabilities		[SW4] test/exam - oral or written		
Subject contents	1. Verification activities2. Tax audit3. Business activity audit4. Customs and fiscal audit5. Enforcement proceedings in administration						
Prerequisites and co-requisites	None						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Solving cases in class		51.0%		100.0%		

Recommended reading	Basic literature	A. Melezini, D. Zalewski, Kontrola skarbowa. 630 wyjaśnień i interpretacji, Warszawa [ostatnie wydanie] A. Melezini, D. Zalewski, Kontrola podatkowa przedsiębiorców, Warszawa [ostatnie wydanie]
	Supplementary literature	None
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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