

Subject card

Subject name and code	Basics of international and EU tax law - lecture, PG_00133972						
Field of study	Podstawy międzynarodowego i unijnego prawa podatkowego - wykład						
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		
Semester of study	5		ECTS credits		2.0		
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 Łukasz Karczyński				
	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	This course provides an introduction to international tax law and European Union tax law. It highlights key issues and institutions.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[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		He has structured and theoretically grounded advanced knowledge, covering issues related to international tax law and European Union tax law.		[SW4] test/egzamin - ustny lub pisemny		
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law		Has elementary knowledge of public international law.		[SW4] test/egzamin - ustny lub pisemny		
Subject contents	Introduction to international tax law Double taxation and methods of avoiding it OECD Model Convention Tax harmonization policy in the EU CJEU case law Directions of development of EU tax law						
Prerequisites and co-requisites	none						
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	written exam - test		51.0%		100.0%		

Recommended reading	Basic literature	D. Mączyński, Międzynarodowe prawo podatkowe, Warszawa [latest edition] OECD, Model Tax Convention on Income and on Capital 2017 (Full Version) MF, Podstawowe informacje o Konwencji MLI, zasadach jej działania i wpływie na polskie umowy o unikaniu podwójnego opodatkowania.
	Supplementary literature	A. Drywa, E. Juchniewicz, Ł. Karczyński, Międzynarodowe i unijne prawo podatkowe, Gdańsk [latest edition] H. Litwińczuk, Międzynarodowe prawo podatkowe, Warszawa [latest edition] B. Brzeziński (red.), Model konwencji OECD. Komentarz, Warszawa [latest edition]
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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