

Subject card

Subject name and code	Indirect taxes - auditorium classes, PG_00133977						
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		Obligatory subject group in the field of study		
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	0.0	20.0	0.0	0.0	0.0	20
	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	20		0.0		30.0	50
Subject objectives	The aim of this course is to provide students with basic knowledge of the characteristics, structure, and legal basis of the value added tax (VAT) and other selected indirect taxes as components of the tax system. The lecture provides a general introduction to theoretical concepts. The primary goal of the lecture and exercises is to impart essential knowledge and skills and to create conditions for individual and team work using source materials, legal provisions, court decisions, and tax interpretations.						

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	has structured and theoretically based advanced knowledge, including issues related to indirect taxes	[SW4] test/exam - oral or written
	[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)	is able to plan and organize individual and team work, as well as cooperate with other people in teamwork related to practical aspects of indirect tax issues	[SU5] implementation of a problem task
	[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)	He is able to solve basic cases in the field of indirect taxes, including preparing selected procedural documents and legal opinions in this area.	[SU5] implementation of a problem task
	[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	is able to communicate with the environment using specialized terminology and participate in debates on indirect tax issues	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
Subject contents	Practical tasks related to the following topics: I. Value Added Tax (VAT) 1. Features of Value Added Tax (VAT) 2. Common System of Value Added Tax (VAT) 3. Taxable Activities 4. Scope of Income Tax (VAT) 5. Exemptions from Value Added Tax (VAT) 6. Tax Rates 7. Taxable Base 8. Establishment of Tax Liability in VAT 9. Deduction and Refund of VAT 10. Assessment and Collection of VAT 11. Selected Special Procedures II. Excise Duty 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures III. Other selected indirect taxes		
Prerequisites and co-requisites	none		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam - test	50.01%	50.0%
	selected problem tasks	50.01%	50.0%
Recommended reading	Basic literature	K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition] A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition] Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]	
	Supplementary literature	H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition] T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]	
	eResources addresses		
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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