University of Gdańsk

Subject card

Subject name and code	Local taxes and charges - auditorium classes, PG_00133699		
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	full-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		
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	30.0	0.0	0.0	0.0	30
	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	30	0.0	20.0	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, 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 the ability to solve practical problems in matters related to local taxes and fees.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of issues related to local taxes and fees. They critically analyse cases and are able to verify the correctness of the solutions adopted. They are ready to fulfil their social obligations, including co-organising activities for taxpayers and the professional association of tax advisers, as well as initiating activities in the public interest, in particular balancing the divergent interests of taxpayers and tax authorities.	[SK4] test/egzamin - ustny lub pisemny [SK5] realizacja zadania problemowego
[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	The student understands the need to systematically update their knowledge of legal regulations and case law concerning local government taxes and fees.	[SU1] wypowiedź ustna/rozmowa/ dyskusja
[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)	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.	[SU5] realizacja zadania problemowego
[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	The student is familiar with terminology related to local taxes and fees.	[SU1] wypowiedź ustna/rozmowa/ dyskusja
[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	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.	[SW4] test/egzamin - ustny lub pisemny

Subject contents

1. Civil law transaction tax (structure and practical issues).
2. Inheritance and donation tax (structure and practical issues).
3. real estate tax, agricultural tax, forest tax (structure and practical issues).
4. transport tax (structure and practical issues).
5. local fees, stamp duty (structure and practical issues).

Prerequisites and co-requisites

none

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
results of tests and tasks	51.0%	100.0%

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] 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]
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	