University of Gdańsk

Subject card

<table>
<tr><td>Subject name and code</td><td colspan="3">Tax Administration - lecture, PG_00133820</td></tr>
<tr><td>Field of study</td><td colspan="3">Taxes and Tax Consultancy</td></tr>
<tr><td>Date of commencement of studies</td><td>October 2025</td><td>Academic year of realisation of subject</td><td>2025/2026</td></tr>
<tr><td>Education level</td><td>Bachelor’s studies</td><td>Subject group</td><td>Obligatory subject group in the field of study</td></tr>
<tr><td>Mode of study</td><td>full-time studies</td><td>Mode of delivery</td><td>at the university</td></tr>
<tr><td>Year of study</td><td>1</td><td>Language of instruction</td><td>Polish
polish</td></tr>
<tr><td>Semester of study</td><td>2</td><td>ECTS credits</td><td>3.0</td></tr>
<tr><td>Learning profile</td><td>academic</td><td>Assessment form</td><td>exam</td></tr>
<tr><td>Conducting unit</td><td colspan="3">Department of Financial Law -> Faculty of Law and Administration -> Rector</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td>Subject supervisor</td><td colspan="2">dr Tomasz Sowiński</td></tr>
<tr><td>Teachers</td><td colspan="2"></td></tr>
</table>

<table>
<tr><td rowspan="4">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>20.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>20</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td colspan="7">Additional information:
Conversation lecture-
Lecture with multimedia presentation</td></tr>
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<table>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td>Participation in didactic classes included in study plan</td><td>Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>20</td><td>0.0</td><td>55.0</td><td>75</td></tr>
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<table>
<tr><td>Subject objectives</td><td>To acquire basic knowledge of the organisation of customs and tax administration and their location in the system of public administration
system of public administration and the system of public finance. To learn the basic concepts and institutions of tax law.
To present the structure and principles of operation of the national fiscal administration and the tax authorities of local self-government.</td></tr>
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Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[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</td><td>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 and public administration</td><td>[SW4] test/exam - oral or written</td></tr><tr><td>[PiDPL3_WK05] The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting</td><td>The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting and public tax administracion</td><td>[SW4] test/exam - oral or written</td></tr><tr><td>[PiDPL3_KO02] is ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities</td><td>s ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities</td><td>[SK4] test/exam - oral or written</td></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>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>[SK4] test/exam - oral or written</td></tr></table>
Subject contents	Features and functions of public administration Public administration: types, types, structure General issues of public finance administration Concept and functions of tax administration State and local government tax administration Bodies administering public finance Tax authorities and their competences Customs and fiscal control bodies Supervisory, control and appeal bodies of the tax administration
Prerequisites and co-requisites	
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>exam test</td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>- J. Kulicki, Administration of public levies in Poland, Wydawnictwo Sejmowe, Warszawa, latest edition. - Fundamentals of finance and financial law, Drwiłło A. [ed.], Wolters Kluwer, Warsaw 2018, 3rd edition, updated, supplemented corrected, Public administration in Poland, author Z. Dobrowolski, Management, outline of the issues, Jagiellonian University, Krakow 2018. - Tax Ordinance, Commentary, H. Dzwonkowski, CH Beck, Warsaw 2018. H. Beck, Warsaw 2018.</td></tr><tr><td>Supplementary literature</td><td>- A. Melezini, K. Teszner, A. Mudrecki [eds], National Tax Administration, WOLTERS KLUWER, 2018. - L. Bielecki, A. Gorgol, [eds], National Fiscal Administration Act. Commentary, C. H. Beck 2018. Challenges for local government units resulting from the amendment of the acts on public finances and on maintaining cleanliness and order in communes, J. Gliniecka, Sz. Obuchowski, T. Sowiński, [eds] CeDeWu, Warsaw 2021 - The principle of certainty in tax law, eds A. Kaźmierczyk, A. Fronczak, Wolters Kluwer, Warsaw 2018. - Tax law, Issues of theory and practice, by B. Brzeziński, Dom Organizatora, Toruń 2017</td></tr><tr><td>eResources addresses</td><td></td></tr></table>
Example issues/ example questions/ tasks being completed	
Work placement	Not applicable