Subject card

Subject name and code	Control and enforcement of tax liabilities - lecture, PG_00133762		
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	full-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	15.0	0.0	0.0	0.0	0.0	15
	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	15	0.0	35.0	50

Subject objectives	The aim of the course is to familiarize 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 activities 2. Tax audit 3. Business activity audit 4. Customs and fiscal audit 5. Enforcement proceedings in administration
Prerequisites and co-requisites	None

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Solution of practical tasks	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		