University of Gdańsk

Subject card

Subject name and code	Basics of international and EU tax law - lecture, PG_00133759					
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	full-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	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	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_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
[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

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	

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