

Subject card

Subject name and code	Financial Law II - lecture, PG_00137807						
Field of study	Prawo finansowe II - wykład						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
Education level	uniform Master'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	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		5.0		
Learning profile	academic		Assessment form		exam		
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	30.0	0.0	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		95.0	125
Subject objectives	The aim of the lecture is to provide students with basic knowledge of the theory and practice of public levy law.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[PRAWOJ5_WG07] has an in-depth knowledge of law-making, interpretation and application processes, both international and national, substantive and procedural, private and public law		has in-depth knowledge of the processes of establishing, interpreting and applying tax law		[SW4] test/egzamin - ustny lub pisemny		
	[PRAWOJ5_WG08] has in-depth knowledge of the system, structure and functioning of the state		has a thorough knowledge of the structure and principles of operation of the public levy system		[SW4] test/egzamin - ustny lub pisemny		
	[PRAWOJ5_WK10] has an in-depth knowledge of the principles of ethical and appropriate communication in legal and legal language		has in-depth knowledge of the principles of ethical and proper communication in the area of public levy law		[SW4] test/egzamin - ustny lub pisemny		
	[PRAWOJ5_KK01] is able to evaluate level of knowledge and skills and understands the need for continuing education and the need to seek assistance from experts		is able to assess the level of his/her knowledge and skills in the field of public levy law, and understands the need for continuous training and seeking expert assistance		[SK4] test/egzamin - ustny lub pisemny		

Subject contents	1. The Place of Impost Law in the Legal System and Its Characteristics 2. The Concept and Structure of a Public Impost 3. Classification of Public Imposts 4. The System of Public Imposts from an Economic and Social Perspective 5. The System of Imposts and Impost Law in Poland 6. The Structure of Selected Polish Public Imposts 7. Principles of Tax Law 8. Interpretation of Tax Law 9. Tax-Legal Relationship 10. Sanctions in Tax Law 11. The Tax Ordinance and Other Sources of General Tax Law 12. The Tax Ordinance - Substantive Part 13. Procedures in Tax Law 14. Features and Principles of Tax Procedure 15. The Course and Selected Institutions of Tax Law		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	A. Hanusz (red.), Prawo finansowe, Warszawa 2022 A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa 2022 Ł. Karczyński, Zarys teorii danin publicznych i prawa daninowego (script)	
	Supplementary literature	L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa 2010	
	eResources addresses		
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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