

Subject card

Subject name and code	Tax law - lecture, PG_00137888						
Field of study	Prawo podatkowe - wykład						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2028/2029		
Education level	uniform Master's studies		Subject group		Optional subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	4		Language of instruction		Polish		
Semester of study	8		ECTS credits		3.0		
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		45.0	75
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_UW05] is able to perceive and analyse moral dilemmas, generate solutions and justify the positions adopted		is able to notice and analyze moral dilemmas in the field of tax optimization and the construction of the tax system, generate their solutions and justify the adopted position		[SU4] test/egzamin - ustny lub pisemny		
	[PRAWOJ5_WK09] has an in-depth knowledge of legal institutions and constructions specific to various fields of law, including selected specific areas of law discussed in the course of study		has in-depth knowledge of the institutions and legal structures specific to tax law		[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 tax law		[SW4] test/egzamin - ustny lub pisemny		
	[PRAWOJ5_KO03] is ready to actively participate in entities carrying out professional activities related to law		is ready to actively participate in a tax advisory office, tax authority and other entities carrying out professional activities related to tax law		[SK4] test/egzamin - ustny lub pisemny		
	[PRAWOJ5_WG05] identifies in depth the various forms of social life, including the rights and duties of individuals in different contexts, with particular reference to the phenomena of violation of the law and their consequences		identifies in-depth various forms of social life, including the rights and obligations of individuals in contexts related to the application of tax law		[SW4] test/egzamin - ustny lub pisemny		

Subject contents	1. Value Added Tax 2. Corporate Income Tax 3. Basic Accounting Concepts and Principles 4. Taxation and Legal Forms of Business Operations 5. Elements of Tax Procedure, Including a Workshop on Drafting a Procedural Letter 6. Current Issues in Tax Policy and Tax Law Amendments 7. Basic principles of practicing the profession of a tax advisor		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	workshop (procedural letter)	51.0%	25.0%
	test	51.0%	75.0%
Recommended reading	Basic literature	A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa 2022Ł. Karczyński, Podatki w biznesie (script)	
	Supplementary literature	H. Litwińczuk. Prawo podatkowe przedsiębiorców, Warszawa 2017	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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