University of Gdańsk

Subject card

Subject name and code	Tax law - lecture, PG_00138370		
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	part-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	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	60.0	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_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
[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_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_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_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

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	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
test	51.0%	75.0%
workshop (procedural letter)	51.0%	25.0%

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