University of Gdańsk

Subject card

Subject name and code	Sources and interpretation of tax law - lecture, PG_00168238						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
Education level	Bachelor’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	1		Language of instruction		Polish		
Semester of study	1		ECTS credits		4.0		
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		dr Łukasz Karczyński				
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	70.0		100
Subject objectives	The aim of the course is to familiarize students with the system of sources of Polish law, methods of interpreting tax law and their application, as well as the practical implications of operational interpretation by taxpayers, tax authorities, and administrative courts. Students should be able to apply specific rules of tax law interpretation.						

<table>
<tr><td>Learning outcomes</td><td>

Course outcome	Subject outcome	Method of verification
[PiDPL3_KO02] is ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities	is ready to fulfill social obligations, inspire and organize activities for the benefit of taxpayers, and initiate actions for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities in the course of interpretation and application of the law	[SK4] test/exam - oral or written
[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	Is able to find and learn the content of new legal regulations and follow changing trends in tax case law.	[SU4] test/exam - oral or written
[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	has elementary knowledge of the sources and interpretation of tax law	[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 structured and theoretically based advanced knowledge of the subject of regulation of the most important branches of law, important for the application of public levy law	[SW4] test/exam - oral or written
[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	understands the complexity of the problems arising in the creation and application of tax law and is therefore ready to critically evaluate the knowledge possessed in this area and the content received.	[SK4] test/exam - oral or written
[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	understands the fundamental dilemmas of contemporary legal philosophy	[SW4] test/exam - oral or written

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<tr><td>Subject contents</td><td>

Basic concepts of jurisprudence.
Sources of law in Poland and worldwide.
Sources of tax law in Poland.
Tax legislation and its principles.
The concept of legal application.
The concept of interpretation and its limits.
Special features of tax law and its interpretation.
The text of a tax normative act as a basis for interpretation.
Interpretation and the interpreter.
Directives of preference for interpretative methods.
Linguistic interpretation.
Systemic interpretation.
Functional interpretation.
Presumptions of interpretation.
Legal reasoning.
Conflict of law rules.
Interpretation of international and EU law.
Interpretative materials.
Operative interpretation of tax law in Poland.

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<tr><td rowspan="1">Prerequisites and co-requisites</td><td colspan="3">none</td></tr>
<tr><td>Assessment methods and criteria</td><td colspan="3">

Subject passing criteria	Passing threshold	Percentage of the final grade
	50.01%	100.0%

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<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td colspan="2">P. Winczorek, T. Stawecki, T. Chauvin, Wstęp do prawoznawstwa, Warszawa [latest edition]
L. Morawski, Zasady wykładni prawa, Toruń [latest edition]
B. Brzeziński, Wykładnia prawa podatkowego, Gdańsk [latest edition]
Ł. Karczyński, Podstawowe zasady materialnego prawa podatkowego, Przegląd Naukowy" Wyższej Szkoły Społeczno-Ekonomicznej nr 6 (2007)</td></tr>
<tr><td>Supplementary literature</td><td colspan="2">L. Morawski, Główne problemy współczesnej filozofii prawa, Warszawa [latest edition]

R. Mastalski, Stosowanie prawa podatkowego, Warszawa [latest edition]</td></tr>
<tr><td>eResources addresses</td><td colspan="2"></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="3"></td></tr>
<tr><td>Work placement</td><td colspan="3">Not applicable</td></tr>
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