University of Gdańsk

Subject card

Subject name and code	Taxes in Accounting I, PG_00178537						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026		Academic year of realisation of subject	2027/2028			
Education level	Bachelor's studies		Subject group	Optional subject group Subject group related to scientific research in the field of study			
Mode of study	full-time studies		Mode of delivery	at the university			
Year of study	2		Language of instruction	Polish			
Semester of study	4		ECTS credits	7.0			
Learning profile	academic		Assessment form	exam			
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	15.0	0.0	0.0	75
	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	75		4.0	96.0	175	

Subject objectives	1. A. Understanding the essence of tax and its features. B. Identifying the sources of tax law. C. Identifying tax authorities and their properties D. Using interpretations of tax law provisions within the meaning of the Tax Ordinance. E. Applying provisions on cooperation and concludingan investment agreement. 2. A. Distinguishing tax liability from tax obligation. B. Determining the moment of creation and expiry of tax liabilities and the moment of their limitation. C. Determining tax overpayment or arrears, interest for late payment or extension fee, relief in repayment of tax liabilities D. Identifying the scope of tax liability of the taxpayer, payer, collector and third parties, the principle of joint and several liability. E. Determining the rights and obligations of legal successors and transformed entities. F. Determining the principles of securing the performance of tax liabilities. G. Applying the principles of preparing and signing tax declarations and information and correcting them H. Determining cases of limitation of tax liabilities. I. Identifying the method of counteracting tax avoidance and the possibility of securing oneself against the determination of tax avoidance. J. Identifying cases of abuse of tax law. K. Identifying methods to counteract the use of the financial sector for fiscal fraud. 3. A. Application of tax procedure rules, including the delivery of letters, party summons, reinstatement of deadlines, delivery of decisions and rulings, filing appeals, complaints, enforcement of decisions, reopening of proceedings, determination of invalidity of a decision, revocation or amendment of a final decision, expiry of a decision, liability for damages. B. Application of tax procedure rules in the event of tax avoidance. C. Knowledge of inspection activities, tax inspections, customs and fiscal inspections, and fiscal secrecy. D. Defining the principles of recording and identifying taxpayers. 4.1 A. Identifying activities subject to goods and services tax (VAT), qualifying activities subject to taxation as a supply of goods or provision of services B. Identifying taxpayers, payers and tax representatives in goods and services tax. C. Determining the moment of tax liability. D. Determining the place of performance of a given activity for VAT purposes. E. Applying the rules for assessing and collecting VAT on import of goods. F. Applying the rules for determining the tax base for goods and services tax, including converting values from foreign currencies to Polish zloty. G. Applying the applicable VAT rates. H. Applying the rules when applying for the issuance of binding rate information (BRI). I. Applying exemptions from goods and services tax to the applicable extent. J. Assessing the correctness of issued VAT invoices. K. Assessment of the consequences of irregularities in documenting purchases and sales and in the records kept for VAT purposes. L. Identification of the buyer's liability in specific cases. M. Application of the principles and correct deadlines for deducting VAT, including partial deductions. N. Identification and application of the principles of procedure for correcting settlements. O. Identifying and performing taxpayer obligations related to documentation and records for VAT purposes, preparing declarations and summary information, calculating and paying tax, and applying tax refund rules. P. Identifying special procedures. 4.2. A. Application of principles when applying for the issuance of binding excise information (BEI). B. Identification of activities subject to taxation with excise tax. C. Identification of excise tax payers and application of the principles of their registration. D. Determination of the tax base and calculation of the due excise tax. E. Application of principles and correct deadlines for settling excise tax. F. Application of the principles of organisation of trade in excise goods. G. Application of special provisions and principles of excise taxation of passenger cars. H. Identification of the obligation to use excise stamps. I. Identification of errors and application of the principles of procedure when correcting settlements. J. Identification and performance of taxpayer's obligations related to documentation and records for excise tax purposes, preparation and submission of declarations. K. Conversion of the tax base from foreign currencies to Polish zloty. 4.3. A. Determination of the subject of taxation with civil law transaction tax and the office competent for settlements. B. Determination of the date of occurrence of the tax obligation, the amount of civil law transaction tax and preparation of civil law transaction tax declarations. C. Application of the applicable deadlines for filing civil law transaction tax declarations and paying the tax due. D. Application of stamp duty rates and principles of its payment. E. Specification of exemptions from the fee/tax. 4.4. A. Defining the subject of gaming tax taxation. B. Applying the conditions for organising and restrictions on organising gambling games. C. Identifying the taxpayer and payer of gaming tax and establishing the basis for gaming tax. D. Defining other obligations of the taxpayer - conducting numeric and gambling games. 5. A. Defining the rights and obligations of persons resulting from customs law provisions. B. Indicating the elements on the basis of which import and export customs duties and other measures concerning exchange are applied. C. Determination of customs debt and security. D. Determination of cases of placing goods under a customs procedure. E. Identifying special procedures. 6. A. Identifying the differences between a crime and a fiscal misdemeanour.

	B. Identifying penalties and the principles of their application, together with the possibility of refraining from punishing the perpetrator. C. Applying the provisions of the Fiscal Penal Code (FPC) concerning fiscal crimes or misdemeanours.
Learning outcomes	

Course outcome	Subject outcome	Method of verification
[FiRL3_U02] Can identify, analyze or design adequate solutions to problems in finance and accounting	Student: - evaluates the functioning of the entrepreneur's information systems in terms of optimization and efficiency, - proposes optimal solutions for the functioning of tax accounting.	[SU4] test/exam - oral or written
[FiRL3_W08] Has advanced knowledge and understanding of the interrelationship of accounting and finance with business in a changing environment and the accompanying contemporary challenges and dilemmas in this context	Student: - perceives the relations and interactions between the tax and information systems used in business activity, - recognizes methods and tools of tax accounting, - identifies the structure of indirect taxes from the entrepreneur's point of view.	[SW4] test/exam - oral or written
[FiRL3_W06] Knows and understands, to an advanced degree, the objectives, essence, nature and interrelationships of financial processes, ways of recording them, and the principles of rational decision-making and implementation of changes in this area	Student: - identifies the principles of functioning of the tax system and its subsystems, - recognizes the methods of settling indirect taxes and selected direct taxes by entrepreneurs.	[SW4] test/exam - oral or written
[FiRL3_U04] Is able—from the perspective of finance and accounting—to correctly select and properly apply methods and tools from the fields of management and quality sciences, economics, and finance to analyse and forecast economic processes and evaluate economic phenomena	The student applies the procedures for settling VAT and other selected direct and indirect taxes.	[SU4] test/exam - oral or written

Subject contents	**1. General issues** 1.1. The essence of tax, its features. 1.2. Sources of tax law. 1.3. Tax authorities and national tax administration, jurisdiction, competences. 1.4. Official interpretations of tax law. 1.5. Cooperation and investment agreement. **2. Substantive tax law** 2.1. Tax obligation and tax liabilities. 2.2. Creation and extinction of tax liabilities. 2.3. Tax arrears, default interest and extension fee. 2.4. Tax overpayment. 2.5. Reliefs in the repayment of tax liabilities. 2.6. Liability for tax liabilities. 2.7. Securing the performance of tax liabilities 2.8. Tax declarations and information, invoices. 2.9. Statute of limitations. 2.10. Combating tax avoidance. 2.11. Combating the use of the financial sector for fiscal fraud. **3. Formal tax law** 3.1. Tax procedure, including in the case of tax avoidance. 3.2. Estimation of the tax base. 3.3. Verification activities and tax audit. 3.4. Customs and fiscal audit 3.5. Fiscal secrecy. 3.6. Recording and identifying taxpayers and payers. **4. Detailed tax law** **4.1. Detailed tax law -Value Added Tax** - scope of taxation, - taxpayers, payers, tax representatives, - registration principles, - tax liability, - subject exemptions, - place of supply, tax base, tax rate, - principles of assessment and collection of tax on import of goods, - exempt and taxed sales, tax due, sales documentation and its record, - input tax, purchase documentation and its record, - tax liability of the purchaser in special cases, - tax calculation and refund, tax returns and summary information, documentation and settlement deadlines, special procedures. **4.2. Detailed tax law - Excise tax:** - BEI, - subject of taxation, - taxpayers and their registration, - tax liability, - tax base, tax rates, - deadlines and principles for settling excise tax liabilities, tax returns, - organisation of trade in excise goods, - excise goods - special provisions, - excise taxation of passenger cars, - excise stamps, - records and other documentation. **4.3. Detailed tax law - stamp duty, civil law transaction tax** - subject of the fee and civil law transaction tax, - obligation to pay, basis for calculation, amount of the fee and civil law transaction tax, - taxpayers, payers and collection of civil law transaction tax, - exemptions from the fee and civil law transaction tax. **4.4. Detailed tax law - gaming tax** - subject of taxation, - conditions for organising and restrictions on organising gambling games, - licenses, permits and notifications and fees in this respect, - taxpayers, - tax rates, terms and conditions of payment, - share of payers in collecting gaming tax, - reporting and information. **5. Customs law** 5.1. Rights and obligations of persons resulting from customs law, including: customs representation, Authorised Economic Operator (AEO), Binding Tariff Information (BTI). 5.2. Common Customs Tariff and tariff classification of goods, origin of goods, customs value of goods, 5.3. Creation of customs debt, security of customs debt, coverage, repayment and cancellation of import or export customs duties, extinction of customs debt. 5.4. Standard and simplified customs declaration, provisions applicable to customs declarations, other simplifications. 5.5. Special procedures such as: transit, storage, free zones, special purposes, processing. **6. Fiscal penal law** 6.1. Fiscal crimes and misdemeanours. 6.2. Penalties for fiscal crimes and misdemeanours. 6.3. Failure to punish the perpetrator.
Prerequisites and co-requisites	Basic knowledge of corporate finance, accounting and taxes.

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Written examination with problem tasks and test questions. The detailed conditions are determined by the lecturer at the beginning of the semester.</td><td>51.0%</td><td>100.0%</td></tr>
</table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>A.1. wykorzystywana podczas zajęć
1. Autorskie materiały dydaktyczne (wykładowe i ćwiczeniowe) prowadzących zajęcia
2. Litwińczuk H i in.: Prawo podatkowe przedsiębiorców, Wolters Kluwer, Warszawa (wydanie najnowsze)
3. Ustawa z dnia 06 lipca 1991 o podatku dochodowym od osób fizycznych, Dz.U. z 2021 r. poz. 1128 z późn.zm
4. Ustawa z dnia 15.02.1992 r. o podatku dochodowym od osób prawnych, Dz. U. z 2021 r. poz. 1800 z późn.zm
5. Ustawa z dnia 29.08.1997 r. Ordynacja podatkowa, Dz.U. z 2021 r. poz. 1540 z późn.zm
6. Ustawa z dnia 13.10.1995 r. o zasadach ewidencji i identyfikacji podatników, Dz. U. z 2022 r poz. 1301 z późn.zm
7. Ustawa z dnia 11.03.2004 r. o podatku od towarów i usług, Dz. U. z 2022 r. poz. 931 z późn.zm
8. Ustawa z dnia 16.11.2006 r. o opłacie skarbowej, Dz. U. z 2022 r. poz. 2142 z późn.zm
9. Ustawa z dnia 9.09.2000 r. o podatku od czynności cywilnoprawnych, Dz. U. z 2022 r. poz. 111 z późn.zm
10. Ustawa z dnia 16.11.2016 r. o Krajowej Administracji Skarbowej, Dz. U. z 2022 r. poz. 813 z późn.zm
11. Ustawa z dnia 19.03.2004 r. Prawo celne, Dz. U. z 2022 r. poz. 2073
12. Ustawa z dnia 12.01.1991 r. o podatkach i opłatach lokalnych, Dz.U. z 2022 r. poz. 1452 z późn.zm
13. Ustawa z dnia 30.10.2002 r. o podatku leśnym, Dz. U. z 2019 r. poz. 888 z późn.zm
A.2. studiowana samodzielnie przez studenta
1. Olchowicz I.: Rachunkowość podatkowa, Difin, Warszawa (wydanie najnowsze)
2. Winiarska K., Startek K., Rachunkowość podatkowa zadania, pytania, testy, CH.Beck, Warszawa (wydanie najnowsze)</td></tr>
<tr><td>Supplementary literature</td><td>1. Jamroży M., Sobieszak M.: Obniżanie ciężarów podatkowych, Oddk, Gdańsk (wydanie najnowsze)

2. Olchowicz I., Jamroży M., Rachunkowość podatkowa analiza w zakresie podatku dochodowego od osób prawnych, Difin, Warszawa (wydanie najnowsze)</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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