University of Gdańsk

Subject card

Subject name and code	Public Finance Law - lecture, PG_00197813						
Field of study	Administration						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2028/2029		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study 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	3		Language of instruction		Polish		
Semester of study	6		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 Maciej Mikliński				
	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		2.0		43.0	75
Subject objectives	The main objective of the course is to familiarize students with the specifics, principles, and legal regulations of public finance law. The scope of the course will cover budget law, local government finance law, tax law, and financial market law. It is important for students to learn not only the essence of financial law, but also the mechanisms that have a decisive influence on its shape. The lecture will also show students the international dimension of financial law in a globalized world.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINL3_W05] is familiar with and understands the current dilemmas concerning the functioning of public administration and activities undertaken within the sphere of the state and administration in relation to substantive, procedural, and constitutional law institutions. Moreover, he/she identifies the fundamental phenomena occurring within the market economy and economics, including knowledge and understanding of the basic principles governing the establishment and development of various forms of entrepreneurship.	-	[SW4] test/exam - oral or written
	[ADMINL3_U01] drawing upon his/her own knowledge as well as other sources of information — including the ability to use modern technologies and professional methods of acquiring and analysing information — is capable of identifying, analysing, and resolving problems, as well as interpreting phenomena relating to the organization and functioning of public administration, administrative activity, and selected areas of social and economic life.	-	[SU4] test/exam - oral or written
	[ADMINL3_K02] is aware of the necessity to undertake actions aimed at protecting the public interest, the social interest, and the individual interests of a person, as well as of the need to balance these interests, with due respect for the law, in the event of conflicts between them. Moreover, he/she demonstrates an entrepreneurial approach and is prepared to initiate legal proceedings in which such interests are safeguarded.	-	[SK4] test/exam - oral or written
	[ADMINL3_W01] possesses an advanced level of knowledge and understanding of the theories, methods, concepts, and terminology specific to legal sciences as well as the study of administration and politics.	-	[SW4] test/exam - oral or written

Subject contents	I: Introduction to financial law. II: Basic normative concepts of public finance. III: Organization of public finance. IV: Institutions of substantive budgetary law. State budget V: Public debt and budget deficit. VI: Local government finances. Local government budget. VII: Sources of local government revenue. VIII: Liability for breaches of public finance discipline. IX: Introduction to taxes and tax law. X: Legal structure of taxation. XI: Tax obligation and liability. XII: Securing the performance of tax obligations XIII: Liability for tax obligations XIV: Expiry of tax obligations XV: Selected Polish tax structures 1. Personal income tax 2. Goods and services tax 3. Inheritance and gift tax 4. Tax on civil law transactions 5. Real estate tax XVI: Tax proceedings XVII: Financial market law in Poland and Europe XVIII: Banking law and the banking and monetary system in Poland and Europe
Prerequisites and co-requisites	none
Assessment methods and criteria	

Subject passing criteria	Passing threshold	Percentage of the final grade
Exam	51.0%	100.0%

Recommended reading	Basic literature	1. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition] 2. Drwiłło A. [red.] Podstawy finansów i prawa finansowego, Wolters Kluwer, Warszawa 2018, 3. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]
	Supplementary literature	1. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition] 2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Miedzynarodowe i unijne prawo podatkowe, Gdansk [latest edition] 3. C. Kosikowski (red.), System prawa finansowego. TOM I. Teoria i nauka prawa finansowego, Warszawa [latest edition] 4. E. Ruskowski (red.), System prawa finansowego. TOM II. Prawo finansowe sektora finansow publicznych, Warszawa [latest edition] 5. L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [latest edition] 6. J. Głuchowski (red.), System prawa finansowego. TOM IV. Prawo walutowe. Prawo dewizowe. Prawo rynku finansowego, Warszawa [latest edition] 7. M. Miklinski, Prawo a ryzyko depozytu bankowego, Gdansk [latest edition]
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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