

**Subject card**

<b>Subject name and code</b>	Sources and interpretation of tax law - lecture, PG_00200929						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	1	<b>ECTS credits</b>			5.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Department of Financial Law -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Łukasz Karczyński				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		110.0	125
<b>Subject objectives</b>	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.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[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.</p> <p>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</p>	<p>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.</p>	<p>[SK4] test/exam - oral or written</p>
	<p>[PiDPL3_WK05] The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting</p>	<p>has basic knowledge of the legal, ethical and other conditions of various types of professional activities related to the application and interpretation of tax law</p>	<p>[SW4] test/exam - oral or written</p>
	<p>[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</p>	<p>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</p>	<p>[SK4] test/exam - oral or written</p>
	<p>[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life</p>	<p>Is able to find and learn the content of new legal regulations and follow changing trends in tax case law.</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law</p>	<p>has elementary knowledge of the sources and interpretation of tax law</p>	<p>[SW4] test/exam - oral or written</p>
	<p>[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</p>	<p>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</p>	<p>[SW4] test/exam - oral or written</p>
	<p>[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance</p>	<p>understands the fundamental dilemmas of contemporary legal philosophy</p>	<p>[SW4] test/exam - oral or written</p>

Subject contents	<p>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.</p>											
Prerequisites and co-requisites	none											
Assessment methods and criteria	<table border="1" data-bbox="448 748 1487 819"> <thead> <tr> <th data-bbox="448 748 794 786">Subject passing criteria</th> <th data-bbox="794 748 1141 786">Passing threshold</th> <th data-bbox="1141 748 1487 786">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 786 794 819"></td> <td data-bbox="794 786 1141 819">50.01%</td> <td data-bbox="1141 786 1487 819">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade		50.01%	100.0%			
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Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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