University of Gdańsk

Subject card

Subject name and code	Elements of General Tax Law I - lecture, PG_00200933						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026		Academic year of realisation of subject	2027/2028			
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	part-time studies		Mode of delivery	at the university			
Year of study	2		Language of instruction	Polish			
Semester of study	3		ECTS credits	1.0			
Learning profile	academic		Assessment form	credit			
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Drywa				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		15.0	25
Subject objectives	The aim of this course is to present the basic institutions in the field of tax liability law covered by the Tax Ordinance. The course prepares the student for the legal profession related to the application of tax law.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPL3_K04] is ready to responsibly perform professional roles related to the application of tax and balance sheet law and to demand this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	is aware of the ethical and professional use of knowledge in the field of tax law, acts in accordance with ethical principles; is ready to fulfil social obligations, including co-organising activities for taxpayers and the professional association of tax advisors, as well as initiating activities in the public interest, including, in particular, balancing the conflicting interests of taxpayers and tax authorities	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
[PiDPL3_K01] Is willing to critically evaluate their knowledge of public levy law, finance, and accounting, as well as related disciplines, and the content they receive. If they experience difficulties in independently resolving cognitive and practical issues, they are willing to seek the opinion of experts in public levy law, finance, accounting, and related disciplines (especially scientists, experienced tax advisors, accountants, and lawyers specializing in disciplines other than tax and accounting law), and, if necessary, also experts in disciplines other than legal and economic sciences.	understands the importance of knowledge of tax law in solving cognitive and practical problems and, in the event of difficulties in solving a problem independently, seeking the opinion of experts in tax law	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
[PiDPL3_W02] 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 knowledge of basic legal structures in the field of tax obligations; knows and is able to define key legal institutions covered by the Tax Ordinance in this area	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion

Subject contents

Introductory issues in tax contract law
The tax relationship, its subject matter and parties
Creation of a tax obligation and tax liability
Expiry of tax obligations

Prerequisites and co-requisites

none

Assessment methods and criteria

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

Recommended reading

Basic literature	J. Gliniecka (red.), Financial law, Gdańsk [ostatnie wydanie] Etel L. (red.), System prawa podatkowego. Tom III. Prawo daninowe, Warszawa [ostatnie wydanie] Dzwonkowski H. (red.), Ordynacja podatkowa. Komentarz. Warszawa [ostatnie wydanie] Dzwonkowski H. (red.), Prawo podatkowe, Warszawa [ostatnie wydanie] Oktaba R., Prawo podatkowe, Warszawa [ostatnie wydanie]
Supplementary literature	Kosikowski C., Ustawa podatkowa. Geneza, ewolucja i stan prawny; tworzenie; kontrola; wykładnia; wykonywanie, Warszawa [ostatnie wydanie] Mariański A., rozstrzyganie wątpliwości na korzyść podatnika. Zasada prawa podatkowego, Warszawa [ostatnie wydanie] Popławski M., Nadpłata i zwrot podatku. Zagadnienie wspólne dotyczące realizacji uprawnień podatkowych, Warszawa [ostatnie wydanie] Brolik J., Dowgier R., Etel L., Kosikowski C., Pietrasz P., Popławski M., Presnarowicz S., Stachurski W., Ordynacja podatkowa. Komentarz, Warszawa [ostatnie wydanie] Babiarz S., Dauter B., Gruszczyński B., Hauser R.M., Kabat A., Niezgódka-Medek M., Ordynacja podatkowa. Komentarz, Warszawa [ostatnie wydanie]
eResources addresses	

Example issues/ example questions/ tasks being completed

Work placement

Not applicable

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