University of Gdańsk

Subject card

Subject name and code	Elements of General Tax Law I - auditorium classes, PG_00200935						
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		4.0		
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 Szymon Obuchowski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	10.0	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	90.0	100	
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_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
	[PiDPL3_U01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	Applies knowledge of tax, financial, and accounting law to advanced tasks involving legal interpretation, reasoning, and argumentation; when necessary, draws on relevant sources to deepen understanding or find support for theses, and is able to locate these sources	[SU1] oral statement/conversation/ discussion [SU3] text preparation/written work [SU8] observation of student's independent or team work
	[PiDPL3_U04] is able to plan and organize individual and team work, as well as cooperate with others in teamwork, in particular those appropriate for the application of public finance law and accounting (including interdisciplinary work, in particular legal and economic)	Knows their strengths and weaknesses in teamwork, can recognize them in others, adjust the division and workload during joint tasks, in line with their knowledge of tax, financial, and accounting law	[SU1] oral statement/conversation/ discussion [SU3] text preparation/written work [SU4] test/exam - oral or written [SU8] observation of student's independent or team work
	[PiDPL3_U02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	In oral and written statements, he uses correct legal reasoning, taking into account terminology and knowledge in the field of tax, financial, and accounting law.	[SU1] oral statement/conversation/ discussion [SU3] text preparation/written work [SU4] test/exam - oral or written [SU8] observation of student's independent or team work

	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
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
	written work/oral exam	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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