

Subject card

Subject name and code	Tax ordinance act - lecture, PG_00201046						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject				2026/2027	
Education level	Master's studies	Subject group				Obligatory subject group in the field of study	
Mode of study	part-time studies	Mode of delivery				at the university	
Year of study	1	Language of instruction				Polish	
Semester of study	2	ECTS credits				4.0	
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 Łukasz Karczyński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	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	20		0.0		80.0	100
Subject objectives	The aim of the course is to present the basic institutions covered by the scope of the Tax Ordinance regulations.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting	has structured and theoretically based in-depth knowledge, covering issues related to the so-called general tax law and procedures regulated by the provisions of the Tax Ordinance.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	understands the complexity of problems arising in the field of general tax law and is therefore ready to critically evaluate the knowledge possessed in this area and the content received, understands the importance of knowledge in solving cognitive and practical problems related to the application of the Tax Ordinance and - in the case of difficulties in solving the problem on his/her own - seek the opinion of experienced experts dealing with general tax law	[SK5] implementation of a problem task
	[PiDPMU2_KR04] is ready to responsibly perform professional roles related to the application of tax and accounting law, taking into account changing social needs - in particular to develop the achievements of the tax advisor profession, maintain the ethos of this profession, observe and develop the principles of professional ethics and work to comply with these principles	Understands the role of a tax advisor and tax official in procedures regulated by the Tax Ordinance, which prepares him to responsibly perform professional roles related to the application of tax law.	[SK5] implementation of a problem task
Subject contents	<ol style="list-style-type: none"> 1. General Description of the Tax Ordinance 2. Tax Authorities 3. Official Interpretations of Tax Law and Other Forms of Agreement with Tax Authorities 4. Tax Liabilities 5. Tax Declarations and Decisions 6. Legal Succession and Continuation, and Liability for Third-Party Obligations 7. Counteracting Tax Avoidance 8. Tax Proceedings 9. Audit Proceedings 10. Other Regulations of the Tax Ordinance 		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	50.0%
	procedural document	51.0%	50.0%
Recommended reading	Basic literature	1. Etel L. (red.), System prawa podatkowego. Tom III. Prawo daninowe, Warszawa [latest edition]	

	Supplementary literature	<ol style="list-style-type: none"> 1. Dzwonkowski H. (red.), Ordynacja podatkowa. Komentarz. Warszawa [latest edition] 2. Babiarz S., Dauter B., Gruszczyński B., Hauser R.M., Kabat A., Niezgódka-Medek M., Ordynacja podatkowa. Komentarz, Warszawa [latest edition] 3. Brolik J., Dowgier R., Etel L., Kosikowski C., Pietrasz P., Popławski M., Presnarowicz S., Stachurski W., Ordynacja podatkowa. Komentarz, Warszawa [latest edition] 4. Dzwonkowski H. (red.), Prawo podatkowe, Warszawa [latest edition] 5. Oktała R., Prawo podatkowe, Warszawa [latest edition] 6. Karczyński Ł., Kilka uwag o interpretacji terminów ustawy podatkowa i przepisy prawa podatkowego na gruncie Ordynacji podatkowej, Monitor Podatkowy nr 7/2009 7. Karczyński Ł., Krótki leksykon prawa podatkowego, Przegląd Naukowy Wyższej Szkoły Społeczno-Ekonomicznej w Gdańsku, rok 2008
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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