

Subject card

Subject name and code	Value added tax and excise duty - auditorium classes, PG_00201060						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			2.0		
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 Łukasz Karczyński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	20.0	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		30.0	50
Subject objectives	<p>The aim of this course is to provide students with knowledge of the characteristics, structure, and legal basis of the value added tax and excise tax as components of the indirect tax system. The lecture provides a general introduction to theoretical concepts.</p> <p>The primary goal of the lecture and exercises is to impart the necessary knowledge and skills and to create conditions for individual and team work using source materials, legal provisions, court decisions, and tax rulings.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[PiDPMU2_UW01] is able to use the theoretical knowledge in the field of public levies law and accounting and related scientific disciplines in order to formulate and solve complex and unusual problems (e.g. validation and interpretation problems related to the application of public levies law, tax analysis problems or balance sheet problems), in including innovative performance of tasks in unpredictable conditions by: - appropriate selection of sources (including in particular normative acts, doctrinal literature and case law) and information derived from them, assessment, critical analysis, synthesis, creative interpretation and presentation of this information, - selection and use of appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools independently adapted or developed from scratch, e.g. the use of advanced methods of legal interpretation using electronic databases of case law and literature to solve problems related to the application of public levies law)</p>	<p>He is able to resolve cases related to goods and services tax and excise tax, including preparing selected procedural documents and legal opinions in this regard.</p>	<p>[SU5] implementation of a problem task</p>
	<p>[PiDPMU2_UO05] is able to manage the work of a team, as well as cooperate with other people as part of team work, including taking a leading role in teams - in particular in work relevant to the application of public levies law and accounting and tax analysis</p>	<p>is able to manage the work of a team and cooperate with other people in teamwork, including taking a leading role in teams – in particular in the scope related to solving practical tasks related to goods and services tax and excise duty.</p>	<p>[SU5] implementation of a problem task</p>
	<p>[PiDPMU2_UW02] is able to formulate and test hypotheses related to simple research problems regarding the application of public levies law, tax analysis or accounting</p>	<p>is able to formulate and test hypotheses related to simple research problems concerning the application of the provisions on goods and services tax and excise duty.</p>	<p>[SU5] implementation of a problem task</p>
	<p>[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</p>	<p>has in-depth and structured knowledge of goods and services tax and excise duty.</p>	<p>[SW4] test/exam - oral or written [SW5] implementation of a problem task</p>
	<p>[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting</p>	<p>can communicate on the subject of goods and services tax and excise tax with diverse audiences</p>	<p>[SU5] implementation of a problem task [SU8] observation of student's independent or team work</p>

Subject contents	<p>Selected tasks related to the practical aspects of the following issues:</p> <p>I. Value Added Tax (VAT)</p> <ol style="list-style-type: none"> 1. Features of Value Added Tax (VAT) 2. Common System of Value Added Tax (VAT) 3. Taxable Activities 4. Scope of Income Tax (VAT) 5. Exemptions from Value Added Tax (VAT) 6. Tax Rates 7. Taxable Base 8. Establishment of Tax Liability in VAT 9. Deduction and Refund of VAT 10. Assessment and Collection of VAT 11. Selected Special Procedures <p>II. Excise Duty</p> <ol style="list-style-type: none"> 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures 											
Prerequisites and co-requisites	none											
Assessment methods and criteria	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Subject passing criteria</th> <th style="width: 30%;">Passing threshold</th> <th style="width: 30%;">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>selected problem tasks</td> <td>50.01%</td> <td>50.0%</td> </tr> <tr> <td>written exam - test</td> <td>50.01%</td> <td>50.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	selected problem tasks	50.01%	50.0%	written exam - test	50.01%	50.0%
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Recommended reading	Basic literature	<p>K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition]</p> <p>A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition]</p> <p>Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]</p>										
	Supplementary literature	<p>H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition]</p> <p>T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]</p>										
	eResources addresses											
Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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