

Subject card

Subject name and code	Fundamentals of international and EU tax law - lecture, PG_00201061						
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	4	ECTS credits			1.0		
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	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		35.0	50
Subject objectives	This course provides an introduction to international tax law and European Union tax law. It highlights key issues and institutions, including more advanced ones.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences		has in-depth and structured knowledge of international and EU tax law, including the main development trends in this area		[SW4] test/exam - oral or written		
[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 basics of general international law and EU law		[SW4] test/exam - oral or written			
Subject contents	<p>main issues of international tax law</p> <p>Double taxation and methods of avoiding it</p> <p>OECD Model Convention</p> <p>Tax harmonization policy in the EU</p> <p>CJEU case law</p> <p>Directions of development of EU tax law</p>						
Prerequisites and co-requisites	none						

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		written exam - test	50.01%
Recommended reading	Basic literature	D. Mączyński, Międzynarodowe prawo podatkowe, Warszawa [ostatnie wydanie] OECD, Model Tax Convention on Income and on Capital 2017 (Full Version) MF, Podstawowe informacje o Konwencji MLI, zasadach jej działania i wpływie na polskie umowy o unikaniu podwójnego opodatkowania.	
	Supplementary literature	A. Drywa, E. Juchiewicz, Ł. Karczyński, Międzynarodowe i unijne prawo podatkowe, Gdańsk [latest edition] H. Litwińczuk, Międzynarodowe prawo podatkowe, Warszawa [latest edition] B. Brzeziński (red.), Model konwencji OECD. Komentarz, Warszawa [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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