

Subject card

Subject name and code	Fulfillment and control of tax obligations - lecture, PG_00201062						
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			2.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Przemysław Panfil				
	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		40.0	50
Subject objectives	The aim of the course is to familiarise students with the methods of extinguishing tax liabilities (including administrative enforcement) and methods of broadly understood control over the implementation by passive entities of their obligations under tax law.						
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 advanced knowledge of procedures related to the control of performance and enforcement of tax liabilities			[SW4] test/exam - oral or written	
Subject contents	<ol style="list-style-type: none"> 1. Methods of fulfilling tax obligations 2. Checking activities 3. Tax audit 4. Customs and fiscal audit 5. Enforcement of tax obligations 						
Prerequisites and co-requisites	None						
Assessment methods and criteria	Subject passing criteria		Passing threshold			Percentage of the final grade	
	Egzamin testowy		51.0%			100.0%	
Recommended reading	Basic literature		A. Melezini, D. Zalewski, Kontrola skarbowa. 630 wyjaśnień i interpretacji, Warszawa [last edition] A. Melezini, D. Zalewski, Kontrola podatkowa przedsiębiorców, Warszawa [last edition]				
	Supplementary literature		None				

	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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