

Subject card

Subject name and code	Financial Law II - auditorium classes, PG_00201799						
Field of study	Law						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2028/2029		
Education level	uniform Master'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	full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	6	ECTS credits			3.0		
Learning profile	academic	Assessment form			credit		
Conducting unit							
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	30.0	0.0	0.0	0.0	30
	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	30		2.0	43.0	75	
Subject objectives	The aim of the course is to prepare students for the correct interpretation and application of substantive and procedural tax law in legal practice. The course develops the ability to analyze tax law problems and assess the actions of taxpayers and tax authorities within the national and European Union legal framework.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PRAWOJ5_UW05] is able to perceive and analyse moral dilemmas, generate solutions and justify the positions adopted	The student identifies moral dilemmas arising in the application of substantive and procedural tax law in specific factual situations. The student analyzes possible ways of resolving ethical dilemmas, indicating their legal and professional consequences. The student justifies the adopted position in cases raising ethical doubts by referring to the principles of legal ethics and the applicable provisions of law.	[SU1] oral statement/conversation/discussion
	[PRAWOJ5_UW03] is able to use complex theoretical approaches and apply them appropriately to the legal problem being solved	The student identifies appropriate theoretical concepts of financial and tax law relevant to a given legal problem. The student applies selected theoretical approaches to the analysis of case studies in the field of substantive and procedural tax law. The student justifies the choice of the applied theoretical concept, demonstrating its usefulness for solving a specific legal problem.	[SU3] text preparation/written work
	[PRAWOJ5_KO03] is ready to actively participate in entities carrying out professional activities related to law	The student performs assigned team tasks related to the analysis of cases in the field of substantive and procedural tax law. The student justifies the course of action adopted by a lawyer in tax matters, indicating the legal and financial consequences of the proposed solutions. The student prepares a formally correct legal position concerning a tax case.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work
	[PRAWOJ5_WG04] has a structured knowledge of the types of legal relationships and the regularities governing them	The student distinguishes between types of legal relationships occurring in financial and tax law, indicating their subjective, objective, and substantive elements. The student analyzes the characteristics and regularities governing legal relationships in the field of substantive and procedural tax law on the basis of specific factual situations. The student classifies a given factual situation under the appropriate type of legal relationship, justifying the assessment on the basis of applicable legal provisions.	[SW1] oral statement/conversation/discussion [SW3] text preparation/written work
	[PRAWOJ5_UK08] has language skills in the fields of science and scientific disciplines appropriate to his/her field of study complying with the requirements set out for level B2+ of the Common European Framework of Reference for Languages	Not applicable	[SU1] oral statement/conversation/discussion
Subject contents	The classes involve the analysis of financial and tax law provisions and their practical application based on case studies. The course focuses on issues related to the structure of taxes and tax obligations, the rights and obligations of taxpayers, and the competences of tax authorities. It also addresses the basic elements of tax proceedings, including tax decisions, remedies, tax audits, and tax liability, with particular emphasis on problems arising in legal practice.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	Elżbieta Chojna-Duch, Hanna Elżbieta Litwińczuk (red.) Prawo finansów publicznych i prawo podatkowe Wydawnictwo: Wolters Kluwer Polska, 2025	
	Supplementary literature	Rafał Wolański System podatkowy ujęcie praktyczne Wydawnictwo: Uniwersytet Warszawski Press, 2025,	

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

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