

**Subject card**

<b>Subject name and code</b>	Local taxes and charges - auditorium classes, PG_00202065						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2027/2028		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	2	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	3	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>							
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Anna Drywa				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	30.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	<b>Participation in didactic classes included in study plan</b>		<b>Participation in consultation hours</b>		<b>Self-study</b>	<b>SUM</b>
	<b>Number of study hours</b>	30		2.0		18.0	50
<b>Subject objectives</b>	The aim of the course is to provide students with knowledge about the characteristics, structure and legal basis of local government taxes, as well as to familiarise them with practical issues related to the application of legal norms regulating them. In addition, the aim of the course is to acquire the ability to solve practical problems in matters related to local taxes and fees.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_UO04] is able to plan and organize individual and team work, as well as cooperate with others in teamwork, in particular those appropriate for the application of public finance law and accounting (including interdisciplinary work, in particular legal and economic)	Students solve practical problems related to local taxes and fees, both independently and in groups. They are able to draw conclusions and critically analyse cases in order to solve problems, also based on case law.	[SU5] implementation of a problem task
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received.  understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisers, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student understands the complexity of issues related to local taxes and fees. They critically analyse cases and are able to verify the correctness of the solutions adopted. They are ready to fulfil their social obligations, including co-organising activities for taxpayers and the professional association of tax advisers, as well as initiating activities in the public interest, in particular balancing the divergent interests of taxpayers and tax authorities.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
	[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	The student understands the need to systematically update their knowledge of legal regulations and case law concerning local government taxes and fees.	[SU1] oral statement/conversation/discussion
	[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting	The student is familiar with terminology related to local taxes and fees.	[SU1] oral statement/conversation/discussion
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student understands the complexity of issues arising in the field of tax law and is therefore prepared to critically evaluate their knowledge and the content they receive in this area.	[SW4] test/exam - oral or written
	Subject contents	1. Civil law transaction tax (structure and practical issues). 2. Inheritance and donation tax (structure and practical issues). 3. real estate tax, agricultural tax, forest tax (structure and practical issues). 4. transport tax (structure and practical issues). 5. local fees, stamp duty (structure and practical issues).	
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	results of tests and tasks	51.0%	100.0%
Recommended reading	Basic literature	P. Smoleń (red.), Prawo podatkowe, ostatnie wydanie [wybrane rozdziały]  K. Janczukowicz, Podatki majątkowe w praktyce, Gdańsk [ostatnie wydanie] L. Etel, Podatek od nieruchomości. Komentarz, Warszawa [ostatnie wydanie] P. Borszowski, K. Stelmaszczyk, Podatki i opłaty lokalne, podatek rolny, podatek leśny. Komentarz, Warszawa [ostatnie wydanie] Almy R., A Global Compendium and Meta-Analysis of Property Tax Systems, Cambridge (USA) [ostatnie wydanie] Dye R.F., England R.W., Assessing the Theory and Practice of Land Value Taxation, Cambridge (USA) [ostatnie wydanie]	
	Supplementary literature	Almy R., A Global Compendium and Meta-Analysis of Property Tax Systems, Cambridge (USA) [ostatnie wydanie] Dye R.F., England R.W., Assessing the Theory and Practice of Land Value Taxation, Cambridge (USA) [ostatnie wydanie]	

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

Document generated electronically. Does not require a seal or signature.