

**Subject card**

<b>Subject name and code</b>	Indirect taxes - auditorium classes, PG_00202146						
<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>			2028/2029		
<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>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	5	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Financial Law -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Łukasz Karczyński				
	<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>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	30		2.0		18.0	50
<b>Subject objectives</b>	<p>The aim of this course is to provide students with basic knowledge of the characteristics, structure, and legal basis of the value added tax (VAT) and other selected indirect taxes as components of the tax system. The lecture provides a general introduction to theoretical concepts.</p> <p>The primary goal of the lecture and exercises is to impart essential knowledge and skills and to create conditions for individual and team work using source materials, legal provisions, court decisions, and tax interpretations.</p>						

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)	is able to plan and organize individual and team work, as well as cooperate with other people in teamwork related to practical aspects of indirect tax issues	[SU5] implementation of a problem task
	[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	is able to communicate with the environment using specialized terminology and participate in debates on indirect tax issues	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	He is able to solve basic cases in the field of indirect taxes, including preparing selected procedural documents and legal opinions in this area.	[SU5] implementation of a problem task
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields 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 advanced knowledge, including issues related to indirect taxes	[SW4] test/exam - oral or written
Subject contents	<p>Practical tasks related to the following topics:</p> <p>I. Value Added Tax (VAT)</p> <ol style="list-style-type: none"> <li>1. Features of Value Added Tax (VAT)</li> <li>2. Common System of Value Added Tax (VAT)</li> <li>3. Taxable Activities</li> <li>4. Scope of Income Tax (VAT)</li> <li>5. Exemptions from Value Added Tax (VAT)</li> <li>6. Tax Rates</li> <li>7. Taxable Base</li> <li>8. Establishment of Tax Liability in VAT</li> <li>9. Deduction and Refund of VAT</li> <li>10. Assessment and Collection of VAT</li> <li>11. Selected Special Procedures</li> </ol> <p>II. Excise Duty</p> <ol style="list-style-type: none"> <li>1. Features of Excise Duty</li> <li>2. Taxable Goods</li> <li>3. Scope of Income Tax (VAT)</li> <li>4. Tax Liability in Excise Duty; Excise Procedures</li> </ol> <p>III. Other selected indirect taxes</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%	50.0%
	selected problem tasks	50.01%	50.0%
Recommended reading	Basic literature	K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition]  A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition]  Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]	
	Supplementary literature	H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition] T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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