

Subject card

Subject name and code	Indirect taxes - lecture, PG_00202148						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2028/2029		
Education level	Bachelor'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	5	ECTS credits			3.0		
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	30.0	0.0	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	<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_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			[SW5] implementation of a problem task	

Subject contents	<p>I. Introduction</p> <ol style="list-style-type: none"> 1. The Role of Indirect Taxes in the Tax System 2. Types of Indirect Taxes 3. Origins of Value Added Tax and Excise Duty <p>II. Value Added Tax (VAT)</p> <ol style="list-style-type: none"> 1. Features of Value Added Tax (VAT) 2. Common System of Value Added Tax (VAT) 3. Taxable Activities 4. Scope of Income Tax (VAT) 5. Exemptions from Value Added Tax (VAT) 6. Tax Rates 7. Taxable Base 8. Establishment of Tax Liability in VAT 9. Deduction and Refund of VAT 10. Assessment and Collection of VAT 11. Selected Special Procedures <p>III. Excise Duty</p> <ol style="list-style-type: none"> 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures <p>IV. Other selected indirect taxes</p>											
Prerequisites and co-requisites	none											
Assessment methods and criteria	<table border="1" data-bbox="448 748 1487 819"> <thead> <tr> <th data-bbox="448 748 798 786">Subject passing criteria</th> <th data-bbox="802 748 1141 786">Passing threshold</th> <th data-bbox="1145 748 1487 786">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 792 798 819">written exam - test</td> <td data-bbox="802 792 1141 819">50.01%</td> <td data-bbox="1145 792 1487 819">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	written exam - test	50.01%	100.0%			
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Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											

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