

Subject card

Subject name and code	Seminar I - WOWERKA Arkadiusz, PG_00137428						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025	Academic year of realisation of subject			2026/2027		
Education level	Bachelor's studies	Subject group					
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			4.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Division of International Private Law -> Department of Civil Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Arkadiusz Wowerka					
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	0.0	0.0	30.0	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		0.0		70.0	100
Subject objectives	The aim of the seminar is to develop the ability to prepare written works of a legal nature on topics related to tax law, to practice the ability to publicly present the content of the above-mentioned subject and to prepare for the defense of a bachelor's thesis.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
Subject contents	<p>Tax policy in the European Union Direct taxation Indirect taxation Principle of prohibition of tax discrimination between goods (Article 110 TFEU) Principle of tax neutrality Fiscal barriers to the free movement of goods, services and capital and to the freedom of establishment Coordinating direct tax systems in the Member States Company taxation Taxation of the digital economy Common system of taxation applicable in the case of parent companies and subsidiaries of different European Union countries Elimination of double taxation Indirect taxes on the raising of capital Charging heavy goods vehicles: the Eurovignette Directive Interoperability of national electronic road toll systems and the European Electronic Toll Service (EETS) Value added tax (VAT) VAT exemption: final importation of goods Combating VAT fraud in the European Union EU Common system of value added tax (VAT) Administrative cooperation in the field of VAT Excise duties EU rules on the taxation of energy products and electricity General rules on the holding and movement of excisable products Excise duties on tobacco products EU rules on the taxation of alcohol Tax exemptions Value added tax and excise duty exemptions for travellers from non-EU countries Tax exemptions: permanent import of private property Recovery of claims for taxes, duties and other charges</p>						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	Written work		51.0%		100.0%		
Recommended reading	Basic literature		Electronic resources of the University of Gdańsk Library				
	Supplementary literature		Electronic resources of the University of Gdańsk Library				

	eResources addresses	
Example issues/ example questions/ tasks being completed	Taxation of new business structures.	
Work placement	Not applicable	

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