

Subject card

Subject name and code	Seminar II - MAJKOWSKA-SZULC Sylwia, PG_00137430						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025	Academic year of realisation of subject				2027/2028	
Education level	Bachelor's studies	Subject group					
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				5.0	
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. Sylwia Majkowska-Szulc				
	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		95.0	125
Subject objectives	The aim of the seminar is to develop the ability to prepare written legal texts in the field of tax law, including the structure and functions of the tax system, taking into account European Union law on the harmonization of indirect taxes and the principle of non-discrimination in the field of direct taxes. Moreover, the aim of the seminar is to develop the ability to publicly present the content of the above-mentioned matters and to prepare student for the final defense.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
Subject contents	<p>Direct taxation Coordinating direct tax systems in Member States Taxation of companies A common taxation system applicable to parent companies and subsidiaries of different European Union countries Eliminating double taxation (arbitration) Principle of prohibition of tax discrimination against goods (Article 110 TFEU) Indirect taxation Value added tax (VAT) VAT exemption: final import of goods Fighting VAT fraud in the European Union The EU's common system of value added tax (VAT) Indirect taxes on the accumulation of capital Tolling for heavy goods vehicles: the Eurovignette directive Excise duties EU rules on taxation of energy products and electricity General rules regarding the storage and movement of products subject to excise duty Excise tax on tobacco products EU rules on alcohol taxation Exceptions: Tax exemptions Value added tax and excise duty exemptions for people traveling from non-EU countries Tax exemptions: permanent import of private property</p>						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	regular text preparation		60.0%		50.0%		
	active participation in classes		60.0%		50.0%		
Recommended reading	Basic literature		selected during classes depending on the topic being analyzed				
	Supplementary literature		selected during classes depending on the topic being analyzed				

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

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