

Subject card

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| Subject name and code | Indirect taxes - auditorium classes, PG_00133768 | | | | | | |
| Field of study | Taxes and Tax Consultancy | | | | | | |
| Date of commencement of studies | October 2024 | Academic year of realisation of subject | | | 2026/2027 | | |
| Education level | Bachelor's studies | Subject group | | | Obligatory subject group 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 | | | 2.0 | | |
| Learning profile | academic | Assessment form | | | credit | | |
| 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 | 0.0 | 30.0 | 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 | | 0.0 | | 20.0 | 50 |
| 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_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities | He is ready to balance the divergent interests of taxpayers and tax authorities in connection with the interpretation of the provisions on value added tax and excise duty. | [SK5] implementation of a problem task |
| | [PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also 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, in particular relevant to the application of indirect tax regulations | [SU5] implementation of a problem task |
| | [PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning | can independently find and analyze new regulations, rulings and individual interpretations related to indirect taxes | [SU5] implementation of a problem task |
| | [PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences | Understands the complexity of indirect tax issues and is therefore prepared to critically evaluate their knowledge and the content they receive. Understands the importance of knowledge in solving cognitive and practical problems and—if they struggle to solve a problem independently—seek the opinion of experts in tax law, finance, accounting, and related disciplines (especially academics, experienced tax advisors, and lawyers specializing in disciplines other than tax and accounting law), and, if necessary, also experts in disciplines other than legal and economic sciences. | [SK5] implementation of a problem task |
| | [PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities | has elementary knowledge of the principles of taxation of entrepreneurs with indirect taxes | [SW4] test/exam - oral or written [SW5] implementation of a problem task |
| | [PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law. | knows the basic terminology and basic concepts in the field of indirect taxes | [SW4] test/exam - oral or written [SW5] implementation of a problem task |
| | [PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology | has the ability to communicate using specialized terminology related to indirect taxes | [SU5] implementation of a problem task |
| | [PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting | He has the ability to resolve basic cases related to indirect taxes, including the preparation of selected procedural documents and legal opinions in this area. | [SU5] implementation of a problem task |
| | [PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization | Understands the role of indirect taxes in the modern economy | [SW5] implementation of a problem task |

| | Course outcome | Subject outcome | Method of verification |
|---------------------------------|---|---|---|
| | [PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting | He has the ability to resolve basic cases related to indirect taxes, including preparing selected procedural documents and legal opinions in this area. | [SU5] implementation of a problem task |
| | [PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules | Understands the importance of indirect taxes in business activities and knows the possibilities of optimizing them. | [SK4] test/exam - oral or written [SK5] implementation of a problem task |
| | [PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them | can participate in the debate on indirect taxes | [SU5] implementation of a problem task [SU8] observation of student's independent or team work |
| | [PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession | knows the basic conditions of the role of a tax advisor in connection with the application of indirect tax regulations | [SK5] implementation of a problem task |
| Subject contents | Practical tasks related to the following topics: I. Value Added Tax (VAT) 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 II. Excise Duty 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures III. Other selected indirect taxes | | |
| 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% |

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| 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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