

Subject card

Subject name and code	Fiscal penal law - auditorium classes, PG_00133770						
Field of study	Prawo karne skarbowe - ćwiczenia						
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 polish		
Semester of study	5	ECTS credits			1.0		
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 Maciej Mikliński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	20.0	0.0	0.0	0.0	20
	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	20		0.0		5.0	25
Subject objectives	The aim of the exercises is to familiarize students with the basic concepts of criminal tax law and their practical application, including: the basics of criminal tax liability; penalties, punitive measures, and preventive measures; ways to avoid criminal fiscal liability (with particular emphasis on active repentance and submission to liability); basic types of prohibited fiscal acts, both crimes and misdemeanors. The exercises will provide practical knowledge necessary to practice as a tax advisor, minimizing the risk of coming into conflict with the law during professional activity.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	Students will gain practical knowledge and tools necessary for debates on social phenomena and their effects in the field of financial law, taking into account criminal tax prohibitions and orders.	[SU4] test/egzamin - ustny lub pisemny
	[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	Students will acquire the ability to use their knowledge of criminal tax law to solve legal problems in the profession of tax advisor, including those related to ethics.	[SK4] test/egzamin - ustny lub pisemny
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Due to the volatility and specificity of tax law and criminal tax law, students will become convinced of the need for lifelong learning.	[SU4] test/egzamin - ustny lub pisemny
	[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)	Students, often working in groups, will gain organizational skills in solving complex problems of criminal tax law.	[SU4] test/egzamin - ustny lub pisemny
	[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	Students will acquire analytical skills enabling them to solve complex criminal tax issues with the support of IT and literature sources, case law, and professional information.	[SU4] test/egzamin - ustny lub pisemny
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	Students will acquire knowledge in the field of criminal tax law as well as ethics, recognizing that certain behaviors, although not punishable by law, are incompatible with the dignity of a tax advisor.	[SW4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
	[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	By solving criminal tax cases, students will recognize both the complexity of the subject matter and the need for a critical, multifaceted approach to the issues under consideration, as well as the limits of their knowledge and the need to seek expert assistance where their competence ends.	[SK4] test/egzamin - ustny lub pisemny
	[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	By pointing out the dangers of kks and the need to exchange views, students will be instilled with the need to act professionally not only at the level of their own business ventures, but also at the level of professional self-government.	[SK4] test/egzamin - ustny lub pisemny
	[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.	An essential element that students will acquire is knowledge of concepts in the field of tax law and finance to which the provisions of criminal tax law directly refer.	[SW4] test/egzamin - ustny lub pisemny
	[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	As part of criminal tax law, students will gain knowledge beyond the regulations on public levies.	[SW4] test/egzamin - ustny lub pisemny
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Students will gain proficiency in using the terms of the fiscal penal code, gaining precision and awareness in their speech.	[SU4] test/egzamin - ustny lub pisemny
	[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	Students will gain practical knowledge and tools to prepare themselves to interpret complex tax issues from the perspective of criminal tax law.	[SU4] test/egzamin - ustny lub pisemny
	[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	Students will gain the creative thinking skills necessary to perform their professional work, including learning about the criminal law limits of this activity, which are essential in many aspects of professional work, including tax optimization.	[SK4] test/egzamin - ustny lub pisemny
Subject contents	<ol style="list-style-type: none"> 1. Principles of criminal and fiscal liability, practical aspects 2. The concept of fiscal crimes and offenses practical aspects 3. Measures of criminal and fiscal response practical aspects 4. Selected fiscal crimes practical aspects 5. Selected fiscal misdemeanors - practical aspects 6. The course of criminal fiscal proceedings, practical aspects 7. Differences between criminal fiscal proceedings and criminal proceedings - practical aspects 8. Institutions involved in criminal fiscal proceedings, practical aspects 9. Institutions enabling the avoidance of criminal fiscal liability, practical aspects 		
Prerequisites and co-requisites	none		

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
			51.0%
Recommended reading	Basic literature	<p>During classes, students use normative acts regulating issues covered by the curriculum, as well as selected case law and samples of procedural documents presented to them.</p> <p>Literature required for final course completion:</p> <ol style="list-style-type: none"> 1. J. Sawicki, G. Skowronek: Prawo karne skarbowe : zagadnienia materialnoprawne, procesowe i wykonawcze Warszawa : Wolters Kluwer, [latest edition] 2. Jarosław Zagrodnik, Leszek Wilk, Prawo i proces karny skarbowy, C.H. BECK [latest edition] 3. Iwona Sepiolo-Jankowska, Prawo i postępowanie karne skarbowe, C.H. BECK [latest edition] 	
	Supplementary literature	Konarska-Wrzosek (red.), Tomasz Oczkowski, Jerzy Skorupka, Prawo i postępowanie karne skarbowe, W-wa 2012.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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