

Subject card

Subject name and code	Tax and Administrative Court Proceedings - lecture, PG_00134012						
Field of study	Postępowania podatkowe i administracyjnosądowe - wykład						
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	part-time studies	Mode of delivery				at the university	
Year of study	3	Language of instruction				Polish	
Semester of study	6	ECTS credits				3.0	
Learning profile	academic	Assessment form				exam	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Damian Cyman				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		60.0	75
Subject objectives	<p>The aim of the course is to familiarize students with the principles, structure, and course of proceedings conducted in tax and administrative court matters. The course is designed to provide knowledge about the rights and obligations of taxpayers, payers, and tax authorities during the proceedings, as well as the rules governing the judicial review of tax decisions by administrative courts.</p> <p>As part of the lecture, students acquire knowledge of the legal foundations of tax proceedings, their stages, the principles of issuing and appealing decisions, as well as the role and competencies of tax administration authorities. The course also covers legal remedies available to taxpayers, including appeals, complaints, and applications to administrative courts.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[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</p>	<p>The student is able to formulate and justify their own position in discussions concerning the application of tax law, particularly in the context of tax and administrative court proceedings, using legal provisions and administrative court case law. Is able to analyze and evaluate different interpretations of tax law provisions, including the positions of tax authorities and courts, identifying their strengths and weaknesses from the perspective of the principles of the rule of law and the public interest. Is capable of participating in academic and professional debates on the application of tax law, formulating logical, substantive, and ethical arguments, and responding respectfully to differing opinions and viewpoints.</p>	<p>[SU1] wypowiedź ustna/rozmowa/diskusja [SU2] prezentacja/projekt/referat/raport [SU4] test/egzamin - ustny lub pisemny</p>
	<p>[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology</p>	<p>The student is able to use specialized legal and tax terminology, both in speech and writing, in the context of analyses and interpretations related to tax proceedings and disputes before administrative courts. Is able to formulate precise, linguistically and substantively correct written and oral statements, such as justifications of decisions, appeals, complaints, or legal opinions in tax matters. Is capable of effectively communicating with representatives of tax authorities, courts, tax advisors, and taxpayers, using appropriate legal language and argumentation based on legal provisions.</p>	<p>[SU1] wypowiedź ustna/rozmowa/diskusja</p>
	<p>[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning</p>	<p>The student is able to independently identify areas requiring deeper knowledge in the field of procedural tax law and the practice of administrative and administrative court proceedings. Is able to use current sources of knowledge — legal acts, case law, tax interpretations, and professional literature — to improve professional competence and maintain the relevance of acquired qualifications. Is aware of the need for continuous learning and professional development in a changing legal and economic environment, including the context of new procedural regulations and the evolving practices of administrative authorities and courts.</p>	<p>[SU1] wypowiedź ustna/rozmowa/diskusja [SU4] test/egzamin - ustny lub pisemny</p>

	Course outcome	Subject outcome	Method of verification
	<p>[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</p>	<p>The student understands the complexity of legal and economic issues arising in tax and administrative court proceedings and is able to critically assess their own knowledge and skills in this area, recognizing the need for further development.</p> <p>Is able to identify situations that require consultation with experts in tax law, finance, accounting, or related disciplines and can effectively cooperate with them in solving complex procedural problems.</p> <p>Understands the importance of an interdisciplinary approach in the analysis of tax issues, including the necessity of using expert opinions from fields outside legal and economic sciences, such as technology, labor law, or asset valuation.</p>	<p>[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK2] prezentacja/projekt/referat/ raport [SK4] test/egzamin - ustny lub pisemny</p>
	<p>[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.</p>	<p>The student defines and correctly applies basic concepts and terminology in the field of tax law, public finance, and tax procedures (e.g., tax liability, tax obligation, administrative decision).</p> <p>The student identifies and explains the fundamental principles of substantive and procedural tax law, including the stages of tax proceedings and the rights and obligations of the parties involved.</p> <p>The student distinguishes and interprets substantive and procedural tax law provisions in the context of specific practical cases, demonstrating the ability to apply them in typical administrative and tax situations.</p>	<p>[SW1] wypowiedź ustna/rozmowa/ dyskusja [SW2] prezentacja/projekt/referat/ raport</p>
	<p>[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)</p>	<p>The student is able to independently plan and organize their own work in the analysis of legal provisions and the preparation of procedural documents in tax and administrative court proceedings, while adhering to deadlines and professional standards.</p> <p>The student effectively cooperates within a team, taking on various roles in joint analytical and interpretative projects related to tax law, demonstrating the ability to share knowledge and coordinate group activities.</p> <p>The student is capable of collaborating in interdisciplinary teams (legal, economic, and financial) to develop comprehensive solutions to tax-related problems, integrating knowledge from the fields of law, accounting, and finance.</p>	<p>[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU5] realizacja zadania problemowego</p>

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law	The student identifies and describes the fundamental principles of professional ethics applicable to the work of tax advisors and other participants in the tax system, including the principles of integrity, impartiality, and confidentiality. The student analyzes ethical situations and conflicts of interest arising in the practice of tax law application, indicating appropriate ways of resolving them in accordance with professional ethics and the public interest. The student evaluates the behavior and decisions of participants in tax and administrative court proceedings in terms of their compliance with ethical standards and the principles of professional responsibility in the context of tax law.	[SW2] prezentacja/projekt/referat/ raport [SW3] opracowanie tekstowe/ praca pisemna
	[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	The student searches for and selects appropriate legal sources (normative acts, case law, tax interpretations, academic literature) to solve a specific tax problem, demonstrating the ability to work with reliable legal and informational resources. The student conducts critical analysis and evaluation of information obtained in the field of tax law and accounting, using appropriate research methods and IT tools (e.g., legal information systems, case law databases). The student develops synthetic solutions to complex interpretative and analytical problems in the field of tax law, integrating legal, financial, and accounting data to formulate a logical and well-justified position.	[SU2] prezentacja/projekt/referat/ raport [SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego
	[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	The student is able to apply the acquired theoretical knowledge of tax law to analyze and solve complex procedural problems arising in the course of tax and administrative court proceedings. Is able to identify and interpret atypical legal issues related to the application and interpretation of the Tax Ordinance and tax statutes, including resolving doubts concerning the assessment of actions taken by tax authorities. Is capable of developing solutions to validation and interpretative problems in tax proceedings, integrating knowledge of substantive law, accounting, and administrative procedures, while taking into account the principles of the rule of law and procedural efficiency.	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU4] test/egzamin - ustny lub pisemny [SU5] realizacja zadania problemowego

	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	The student understands the social role of a tax advisor and the importance of ethical conduct in relations between the taxpayer and the tax authority during tax and administrative court proceedings. Is willing to engage in activities aimed at protecting taxpayers' rights and to support initiatives of the professional self-government of tax advisors that promote transparency and fairness in the tax system. Is able to consider and balance the conflicting interests of taxpayers and tax administration, guided by the principles of public interest, the rule of law, and professional integrity.	[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK4] test/egzamin - ustny lub pisemny
Subject contents	<p>1. Introduction to Tax Proceedings Concept, functions, and significance of tax proceedings in the system of tax law. General principles of tax proceedings (including the principles of objective truth, active participation of parties, written form, and two-instance procedure). Sources of tax procedure law the Tax Ordinance, the Constitution of the Republic of Poland, European Union law, and international agreements.</p> <p>2. Tax Authorities and Their Jurisdiction Structure of the tax administration in Poland. Local, subject-matter, and hierarchical jurisdiction of tax authorities. Supervision and control over the activities of tax authorities.</p> <p>3. Parties and Participants in Tax Proceedings The concept of a party to the proceedings, participants, and their representatives. Rights and obligations of the parties to the proceedings. Power of attorney in tax proceedings.</p> <p>4. Initiation, Course, and Conclusion of Tax Proceedings Initiation of proceedings ex officio and upon request of a party. Evidence and evidentiary proceedings in tax cases. Tax decisions concept, elements, delivery, and effectiveness. Conclusion of proceedings decisions, rulings, discontinuation, tacit settlement of the case.</p> <p>5. Remedies in Tax Proceedings Appeal against a decision form, deadline, and effects. Complaint against rulings of tax authorities. Reopening of proceedings, revocation and amendment of final decisions, declaration of nullity of a decision. Extraordinary procedures and self-review by the tax authority.</p> <p>6. Control Proceedings and Verification Activities Tax and customs-tax control scope, course, rights, and obligations of the controlled entity. Protocol and results of the control. Verification activities nature, scope, and legal effects.</p> <p>7. Tax Liability and Enforcement of Tax Obligations Liability of the taxpayer, remitter, and collector. Liability of third parties (board members, partners of companies). Administrative enforcement proceedings enforcement titles, enforcement measures, and securing tax liabilities.</p> <p>8. Proceedings Before Administrative Courts The system of administrative courts in Poland Voivodeship Administrative Courts and the Supreme Administrative Court. Principles of proceedings before administrative courts. Complaint to the Voivodeship Administrative Court admissibility conditions, procedure, elements of the complaint. Remedies cassation complaint to the Supreme Administrative Court, motion to reopen proceedings, complaint for a declaration of unlawfulness of a final judgment.</p> <p>9. Case Law of Administrative Courts in Tax Matters The significance of judicial rulings for the practice of applying tax law. Analysis of selected judgments of the Supreme Administrative Court (NSA) and Voivodeship Administrative Courts (WSA) concerning tax proceedings. The impact of the case law of the Constitutional Tribunal and the Court of Justice of the European Union on tax procedures in Poland.</p>		

Prerequisites and co-requisites	<p>The student should have basic knowledge of tax law and public finance, including an understanding of the structure of the tax system in Poland and fundamental concepts such as tax obligation and tax liability. The student should understand the general principles governing the functioning of public administration, particularly the relationships between administrative authorities and taxpayers. The student should be able to read and interpret legal acts, especially statutes and regulations related to tax law.</p>		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
Recommended reading	Basic literature	Wojciech Chróścielewski, Paweł Dańczak, Jan Tarno, Postępowanie administracyjne i postępowanie przed sądami administracyjnymi, Wydawnictwo Wolters Kluwer, 2025	
	Supplementary literature	Hanna Knysiak-Sudyka, Postępowanie sądowoadministracyjne, Wydawnictwo Profinfo, 2022	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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