

**Subject card**

<b>Subject name and code</b>	Financial Law II - lecture, PG_00138341						
<b>Field of study</b>	Prawo finansowe II - wykład						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>				2026/2027	
<b>Education level</b>	uniform Master's studies	<b>Subject group</b>				Obligatory subject group in the field of study	
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>				at the university	
<b>Year of study</b>	3	<b>Language of instruction</b>				Polish	
<b>Semester of study</b>	6	<b>ECTS credits</b>				5.0	
<b>Learning profile</b>	academic	<b>Assessment form</b>				exam	
<b>Conducting unit</b>	Department of Financial Law -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Łukasz Karczyński				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	20.0	0.0	0.0	0.0	0.0	20
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	20		0.0		105.0	125
<b>Subject objectives</b>	The aim of the lecture is to provide students with basic knowledge of the theory and practice of public levy law.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PRAWOJ5_KO03] He/she is prepared for active participation in groups, organizations and institutions connected with law, is also able to communicate with specialists and non-specialists in the field of law	is ready to actively participate in groups, organizations and institutions carrying out professional activities related to tax law, and is also able to communicate with people who are and are not specialists in the field of tax law	[SK4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_KR07] The graduate is ready to take up professional challenges, takes up efforts and is persistent in the implementation of individual and group activities in the creation, application or interpretation of legal regulations and related sciences	is ready to take on professional challenges in the field of professions related to the application of tax law	[SK4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW07] He/she has the skills in understanding and analyzing social phenomena and utilizing this analysis in his/her professional work.	has developed skills in understanding and analyzing social phenomena and using this analysis in professional work related to tax law	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW05] He/she can observe and analyze moral, ethical and legal dilemmas in professional work	is able to notice, analyze and diagnose moral and legal dilemmas in the professional work of a tax advisor	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_KR05] He/she prepares responsibly to his/her work; can determine priorities in work and plan work appropriately	prepares for his/her work responsibly, is able to determine priorities at work and appropriately plan the learning of tax law	[SK4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WG05] The graduate demonstrates systematic knowledge about the types of legal relations and the governing regularities	has structured knowledge of the types of legal relationships in the field of tax law and the rules governing them	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_KK01] The graduate is deeply aware of the level of his/her knowledge and skills, and also understands the need of lifelong learning	is aware of the importance of knowledge of tax law, including for a lawyer specializing in other branches of law	[SK4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW02] The graduate utilizes theoretical knowledge in legal science and the connected academic disciplines to analyze and interpret complex legal issues	is able to use and integrate theoretical knowledge of tax law and related scientific disciplines in order to analyze and interpret complex legal problems	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WK11] The graduate has deepened knowledge of the principles of creating and developing basic forms of individual entrepreneurship.	knows the forms of taxation of individual entrepreneurs	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UC011] He/she can work well in a team and can coordinate the team's work when solving legal problems, interpreting legal acts, and preparing written or oral opinions on a matter.	knows the principles of the preparation of procedural documents in tax proceedings	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UU12] He/she acquires knowledge efficiently and develops his/her professional skills using various sources (in native and foreign language) and modern technologies	can efficiently acquire sources of knowledge about tax law	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_KO04] The graduate is ready to prepare own projects connected with the creation, application and interpretation of legal regulations, including projects co-financed by the European Union's funds	is ready to undertake the preparation of its own social projects, taking into account tax aspects	[SK4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW01] He/she has advanced skills in observation and interpretation of social phenomena, analyzes their connections with various areas, activity of legal science and the related disciplines	has in-depth skills in observing and interpreting changes in the area of tax law	[SU4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
	[PRAWOJ5_KK02] He/she is aware of the necessity to widen professional competences and qualifications, to improve skills, is able to indicate the direction of own development and education independently in widened and deepened way	knows how often tax law changes and why it is important to follow these changes and case law	[SK4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UK09] He/she demonstrates wide skills in preparing speeches in the field of law in Polish and foreign language	knows the legal regulations related to acting as a representative in tax proceedings	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UK08] The graduate has wide skills to prepare written works connected with the work of a lawyer in Polish and foreign language	knows the legal regulations related to the creation of procedural documents in tax proceedings	[SU4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_WG02] He/she knows wide terminology and concepts in the scope of law and connected disciplines	has advanced knowledge of the terminology and concepts of tax law and related areas	[SW4] test/egzamin - ustny lub pisemny
	[PRAWOJ5_UW04] He/she efficiently observes and analyzes moral, ethical and legal dilemmas in professional work	knows the legal and professional principles and norms in the professional activity undertaken in the field of tax law	[SU4] test/egzamin - ustny lub pisemny
Subject contents	<ol style="list-style-type: none"> <li>1. The Place of Impost Law in the Legal System and Its Characteristics</li> <li>2. The Concept and Structure of a Public Impost</li> <li>3. Classification of Public Imposts</li> <li>4. The System of Public Imposts from an Economic and Social Perspective</li> <li>5. The System of Imposts and Impost Law in Poland</li> <li>6. The Structure of Selected Polish Public Imposts</li> <li>7. Principles of Tax Law</li> <li>8. Interpretation of Tax Law</li> <li>9. Tax-Legal Relationship</li> <li>10. Sanctions in Tax Law</li> <li>11. The Tax Ordinance and Other Sources of General Tax Law</li> <li>12. The Tax Ordinance - Substantive Part</li> <li>13. Procedures in Tax Law</li> <li>14. Features and Principles of Tax Procedure</li> <li>15. The Course and Selected Institutions of Tax Law</li> </ol>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	A. Hanusz (red.), Prawo finansowe, Warszawa 2022  A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa 2022  Ł. Karczyński, Zarys teorii danin publicznych i prawa daninowego (script)	
	Supplementary literature	L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa 2010	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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