University of Gdańsk

Subject card

Subject name and code	System of Tax Administration - lecture, PG_00134115						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
Education level	Master'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	1		Language of instruction		Polish polish		
Semester of study	1		ECTS credits		2.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Tomasz Sowiński				
	Teachers		dr Tomasz Sowiński				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0	40.0		50
Subject objectives	Gaining basic knowledge of the organization of customs, fiscal, and tax administrations and their place within the public administration and public finance systems. Learning about basic concepts and institutions in tax law. Presenting the structure and principles of operation of the National Revenue Administration and local government tax authorities.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[PiDPMU2_KR04] is ready to responsibly perform professional roles related to the application of tax and accounting law, taking into account changing social needs - in particular to develop the achievements of the tax advisor profession, maintain the ethos of this profession, observe and develop the principles of professional ethics and work to comply with these principles	is ready to responsibly perform professional roles related to the application of tax and accounting law, taking into account changing social needs - in particular to develop the achievements of the tax advisor profession, maintain the ethos of this profession, observe and develop the principles of professional ethics and work to comply with these principles	[SK4] test/exam - oral or written
[PiDPMU2_KO02] is ready to fulfill social obligations, inspire and organize activities for taxpayers, professional self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, in particular balancing the divergent interests of taxpayers and tax authorities	s ready to fulfill social obligations, inspire and organize activities for taxpayers, professional self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, in particular balancing the divergent interests of taxpayers and tax authorities	[SK4] test/exam - oral or written
[PiDPMU2_WK05] has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting	has systematic knowledge of the economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and KAS	[SW4] test/exam - oral or written
[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting	has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of KAS	[SW4] test/exam - oral or written

Subject contents

Features and functions of public administration;
Public administration: types, kinds, structure;
General issues of public finance administration;
The concept and functions of tax administration;
State and local government tax administration;
Tax authorities and their powers;
Customs and fiscal control authorities;
Supervisory, control, and appellate authorities of the tax administration;
Control powers of the National Revenue Administration bodies regarding compliance with tax and customs law.
Audits of funds from the European Union budget.
Legal instruments used by the National Revenue Administration as part of its information and educational activities regarding tax and customs law.
The role of the National Revenue Administration bodies in the execution of administrative enforcement of monetary claims and in conducting activities related to securing these claims.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
an exam - test	51.0%	100.0%

Recommended reading

Basic literature	Public Finance and Tax Law Edited by: Elżbieta Chojna-Duch, Hanna Elżbieta Litwińczuk, Elżbieta Kornberger-Sokołowska, Witold Modzelewski, Wolters Kluwer Polska, 2025, Edition: 1. Public Administration in Poland, author: Z. Dobrowolski, Management, Outline of the Issues, Jagiellonian University, Kraków 2018. Act on the National Fiscal Administration, Commentary, eds. L. Bielecki, A. Gorgol, C. H. Beck, Warsaw 2018.
Supplementary literature	Tax Ordinance, Commentary, H. Dzwonkowski, CH Beck, Warsaw 2018. Protection of Individual Rights in Administrative and Tax Proceedings, ed. S. Fundowicz, P. Możyłowski, T. Stanisławski, Scientific and Publishing Institute "Spatium" Radom 2018. Financial Management of Local Government, Trends, Problems, and Dilemmas of the Model of State and Democracy, author L. Jędrzejewski, University of Gdańsk Press, Gdańsk 2018.
eResources addresses	

Example issues/ example questions/ tasks being completed

Work placement	Not applicable

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