Subject card

Subject name and code	Seminar II - MAJKOWSKA-SZULC Sylwia, PG_00137430					
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		Optional subject group	
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		5.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Division of International Private Law -> Department of Civil Law -> Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Sylwia Majkowska-Szulc				
	Teachers					

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	0.0	0.0	0.0	30.0	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	95.0	125

Subject objectives	The aim of the seminar is to develop the ability to prepare written legal texts in the field of tax law, including the structure and functions of the tax system, taking into account European Union law on the harmonization of indirect taxes and the principle of non-discrimination in the field of direct taxes. Moreover, the aim of the seminar is to develop the ability to publicly present the content of the above-mentioned matters and to prepare student for the final defense.

Learning outcomes	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	understands the complexity of problems occurring in the field of tax law	[SK3] text preparation/written work
	[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	is able to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law	[SU3] text preparation/written work
	[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	is able to take part in a debate on the problems of applying tax law	[SU3] text preparation/written work
	[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 basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law	[SW3] text preparation/written work
	[PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright	not applicable	[SW1] oral statement/ conversation/discussion
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	can independently plan and implement the need for lifelong learning	[SU3] text preparation/written work
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	can communicate using specialized legal, financial and tax terminology	[SU3] text preparation/written work
	[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	proper selection of sources	[SU3] text preparation/written work

Subject contents	Direct taxationCoordinating direct tax systems in Member StatesTaxation of companiesA common taxation system applicable to parent companies and subsidiaries of different European Union countriesEliminating double taxation (arbitration)Principle of prohibition of tax discrimination against goods (Article 110 TFEU)Indirect taxationValue added tax (VAT)VAT exemption: final import of goodsFighting VAT fraud in the European UnionThe EU's common system of value added tax (VAT)Indirect taxes on the accumulation of capitalTolling for heavy goods vehicles: the Eurovignette directiveExcise dutiesEU rules on taxation of energy products and electricityGeneral rules regarding the storage and movement of products subject to excise dutyExcise tax on tobacco productsEU rules on alcohol taxationExceptions: Tax exemptionsValue added tax and excise duty exemptions for people traveling from non-EU countriesTax exemptions: permanent import of private property
Prerequisites and co-requisites	
Assessment methods and criteria	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
active participation in classes	60.0%	50.0%
regular text preparation	60.0%	50.0%

Recommended reading		
	Basic literature	selected during classes depending on the topic being analyzed
	Supplementary literature	selected during classes depending on the topic being analyzed
	eResources addresses	

Example issues/ example questions/ tasks being completed	lack
Work placement	Not applicable

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