

Subject card

Subject name and code	Seminar II - WOWERKA Arkadiusz, PG_00137432						
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. Arkadiusz Wowerka				
	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 works of a legal nature on topics related to tax law, to practice the ability to publicly present the content of the above-mentioned subject and to prepare for the defense of a bachelor's thesis.						

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	The student is able to participate in a debate on problems related to the application of tax law.	[SU3] text preparation/written work
	[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	The student understands the complexity of problems arising in the field of tax law.	[SK3] text preparation/written work
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student is able to independently plan and implement the need for lifelong learning.	[SU1] oral statement/conversation/discussion
	[PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright	The student knows and understands the basic concepts and principles of industrial property protection and copyright law.	[SW1] oral statement/conversation/discussion
	[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 use his/her theoretical knowledge of tax law	[SU3] text preparation/written work
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student is able to communicate using specialized legal, financial and tax terminology.	[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.	The student knows the basic terminology and basic concepts in the field of tax law.	[SW3] 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	The student is able to use his/her theoretical knowledge in the field of tax law and accounting and related scientific disciplines.	[SU3] text preparation/written work

Subject contents	Tax policy in the European Union Direct taxation Indirect taxation Principle of prohibition of tax discrimination between goods (Article 110 TFEU) Principle of tax neutrality Fiscal barriers to the free movement of goods, services and capital and to the freedom of establishment Coordinating direct tax systems in the Member States Company taxation Taxation of the digital economy Common system of taxation applicable in the case of parent companies and subsidiaries of different European Union countries Elimination of double taxation Indirect taxes on the raising of capital Charging heavy goods vehicles: the Eurovignette Directive Interoperability of national electronic road toll systems and the European Electronic Toll Service (EETS) Value added tax (VAT) VAT exemption: final importation of goods Combating VAT fraud in the European Union EU Common system of value added tax (VAT) Administrative cooperation in the field of VAT Excise duties EU rules on the taxation of energy products and electricity General rules on the holding and movement of excisable products Excise duties on tobacco products EU rules on the taxation of alcohol Tax exemptions Value added tax and excise duty exemptions for travellers from non-EU countries Tax exemptions: permanent import of private property Recovery of claims for taxes, duties and other charges								
Prerequisites and co-requisites									
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written work</td><td>51.0%</td><td>100.0%</td></tr></table>	Subject passing criteria	Passing threshold	Percentage of the final grade	Written work	51.0%	100.0%		
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Recommended reading	<table><tr><td>Basic literature</td><td>Electronic resources of the University of Gdańsk Library</td></tr><tr><td>Supplementary literature</td><td>Electronic resources of the University of Gdańsk Library</td></tr><tr><td>eResources addresses</td><td></td></tr></table>	Basic literature	Electronic resources of the University of Gdańsk Library	Supplementary literature	Electronic resources of the University of Gdańsk Library	eResources addresses			
Basic literature	Electronic resources of the University of Gdańsk Library								
Supplementary literature	Electronic resources of the University of Gdańsk Library								
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Example issues/ example questions/ tasks being completed	Taxation of new business structures.								
Work placement	Not applicable								

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