Subject card

Subject name and code	Taxation of business activities - lecture, PG_00174546						
Field of study	Administration						
Date of commencement of studies	October 2025			Academic year of realisation of subject		2025/2026	
Education level	Bachelor’s studies			Subject group		Optional subject group	
Mode of study	part-time studies			Mode of delivery		at the university	
Year of study	1			Language of instruction		Polish	
Semester of study	2			ECTS credits		3.0	
Learning profile	academic			Assessment form		credit	
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor			dr Łukasz Kielin			
	Teachers			dr Łukasz Kielin			
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	E-learning hours included: 0.0						
	eNauczanie source addresses: Moodle ID: 13209 koszty uzyskanie przychodu w działalności gospodarczej https://mdl.ug.edu.pl/course/view.php?id=13209 Moodle ID: 13209 koszty uzyskanie przychodu w działalności gospodarczej https://mdl.ug.edu.pl/course/view.php?id=13209						
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	20		0.0		55.0	75
Subject objectives	The purpose of the course is to familiarize students with the various forms of taxation that can be applied in the process of doing business, determining the amount of tax liabilities.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[ADMINL3_WG03] At an advanced level, the student is able to characterize the system of public authority (national, local, and EU-level), the structure of administration, the process of appointing bodies, their competencies, and the domains in which they operate, as well as the legal and organizational conditions of administrative functioning.	to an advanced degree is able to characterize the system of public authority (national, local government, as well as the EU), the structure of the administration and the manner of appointing bodies and their competencies and the domains in which they operate, as well as the legal and organizational conditions for the functioning of the administration	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
[ADMINL3_KK01] The student is aware of the role of knowledge in problem-solving, as well as the necessity of relying on expert knowledge – including opinions of doctrine and case law – in situations that exceed the capacity to solve the problem independently.	is aware of the role of knowledge in solving problems, as well as the need to use expert knowledge - including in the form of views of doctrine and jurisprudence - in situations that exceed the ability to solve the problem independently	[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report [SK4] test/exam - oral or written
[ADMINL3_WK04] The student knows and understands the current dilemmas regarding the functioning of institutions of substantive and procedural law in the sphere of the state and administration. Additionally, he identifies key phenomena occurring in the market economy and economics, including knowledge and understanding of the basic principles of public finance and the operation of various forms of entrepreneurship.	knows and understands the current dilemmas concerning the way the institutions of substantive and procedural law function in the sphere of the state and administration, in addition, identifies the basic phenomena occurring in the market economy and economics, including knowing and understanding the basic principles of public finance and the functioning of various forms of entrepreneurship.	[SW4] test/exam - oral or written
[ADMINL3_WG01] At an advanced level, the student is able to define the sciences of law, administration, and politics, as well as knows the concepts and terminology appropriate to them.	to an advanced degree is able to define the sciences of law and administration and politics, and is familiar with the concepts and terminology relevant to them	[SW4] test/exam - oral or written

Subject contents

1 Introduction and introductory issues of tax law. Concept of tax, internal structure of tax, features of tax, variable elements of tax, functions of taxes, classifications of taxes and their types. 2 Tax law in the system of law. Constitutional bases of taxation, sources of tax law, principles of tax law. 4. tax obligations, and tax liability - subjects of obligation relations in tax law, the emergence of tax obligations, termination of tax obligations, responsibility for tax obligations of individual subjects. 5. types and peculiarities of taxes in economic activity.

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	Wolański, R. (2020), System podatkowy - zarys wykładu, Wolters Kluwer, Warszawa. Ofiarski, Z. (2013), Ogólne prawo podatkowe. Zagadnienia materialnoprawne i proceduralne, LexisNexis, Warszawa. Etel, L. (red.) (2017), Ordynacja podatkowa. Komentarz, Wolters Kluwer, Warszawa. Brzeziński, B. (2013), Wykładnia prawa podatkowego, Gdańsk. Akty prawne: Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa, t.j. Dz. U. z 2023 r. poz. 2383, 2760, z 2024 r. poz. 879. Ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych, t.j. Dz. U. z 2023 r. poz. 2805, z 2024 r. poz. 232, 854, 1222. Ustawa z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych, t.j. Dz. U. z 2024 r. poz. 226, 232, 854, 858, 859, 863 Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług, t.j. Dz. U. z 2024 r. poz. 361, 852, 1473. Ustawa z dnia 9 września 2000 r. o podatku od czynności cywilnoprawnych, t.j. Dz. U. z 2024 r. poz. 295. Ustawa z dnia 12 stycznia 1991 r. o podatkach i opłatach lokalnych, t.j. Dz. U. z 2023 r. poz. 70, 1313, 2291. Ustawa z dnia 15 listopada 1984 r. o podatku rolnym, t.j. Dz. U. z 2024 r. poz. 1176
Supplementary literature	-
eResources addresses	

Example issues/ example questions/ tasks being completed

Work placement

Not applicable

Document generated electronically. Does not require a seal or signature.