

Subject card

Subject name and code	Tax ordinance act - auditorium classes, PG_00177622						
Field of study	Ordynacja podatkowa - ćwiczenia						
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		
Semester of study	2		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Łukasz Karczyński				
	Teachers		dr Maciej Mikliński				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	20.0	0.0	0.0	0.0	20
	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	20		0.0		55.0	75
Subject objectives	The aim of the course is to provide practical skills in the application of basic institutions covered by the scope of the Tax Ordinance regulations.						

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	Understands the role of a tax advisor and tax official in procedures regulated by the Tax Ordinance, which prepares him to responsibly perform professional roles related to the application of tax law.	[SK5] realizacja zadania problemowego
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	understands the complexity of problems arising in the field of general tax law and is therefore ready to critically evaluate the knowledge possessed in this area and the content received, understands the importance of knowledge in solving cognitive and practical problems related to the application of the Tax Ordinance and - in the case of difficulties in solving the problem on his/her own - seek the opinion of experienced experts dealing with general tax law	[SK1] wypowiedź ustna/rozmowa/ dyskusja [SK5] realizacja zadania problemowego
	[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting	is able to communicate on topics related to the regulation of general tax law	[SU1] wypowiedź ustna/rozmowa/ dyskusja [SU5] realizacja zadania problemowego
	[PiDPMU2_UO05] is able to manage the work of a team, as well as cooperate with other people as part of team work, including taking a leading role in teams - in particular in work relevant to the application of public levies law and accounting and tax analysis	is able to manage the work of a team and cooperate with other people in teamwork, including taking a leading role in teams – in particular in the preparation of procedural documents in tax procedures	[SU5] realizacja zadania problemowego [SU8] obserwacja samodzielnej lub zespołowej pracy studenta

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_UW01] is able to use the theoretical knowledge in the field of public levies law and accounting and related scientific disciplines in order to formulate and solve complex and unusual problems (e.g. validation and interpretation problems related to the application of public levies law, tax analysis problems or balance sheet problems), in including innovative performance of tasks in unpredictable conditions by: - appropriate selection of sources (including in particular normative acts, doctrinal literature and case law) and information derived from them, assessment, critical analysis, synthesis, creative interpretation and presentation of this information, - selection and use of appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools independently adapted or developed from scratch, e.g. the use of advanced methods of legal interpretation using electronic databases of case law and literature to solve problems related to the application of public levies law)	is able to use theoretical knowledge of the Tax Ordinance regulations in order to prepare a properly drafted and argued procedural document against the background of a specific factual situation.	[SU5] realizacja zadania problemowego
	[PiDPMU2_UW02] is able to formulate and test hypotheses related to simple research problems regarding the application of public levies law, tax analysis or accounting	is able to formulate and test interpretative hypotheses regarding the interpretation of general tax law provisions	[SU5] realizacja zadania problemowego
	[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 related to the so-called general tax law and procedures regulated by the provisions of the Tax Ordinance.	[SW4] test/egzamin - ustny lub pisemny
Subject contents	1. General Description of the Tax Ordinance 2. Tax Authorities 3. Official Interpretations of Tax Law and Other Forms of Agreement with Tax Authorities 4. Tax Liabilities 5. Tax Declarations and Decisions 6. Legal Succession and Continuation, and Liability for Third-Party Obligations 7. Counteracting Tax Avoidance 8. Tax Proceedings 9. Audit Proceedings 10. Procedural documents in tax procedures 11. Other Regulations of the Tax Ordinance		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	50.0%
	procedural document	51.0%	50.0%
Recommended reading	Basic literature	1. Etel L. (red.), System prawa podatkowego. Tom III. Prawo daninowe, Warszawa [latest edition]	

	Supplementary literature	1. Dzwonkowski H. (red.), Ordynacja podatkowa. Komentarz. Warszawa [latest edition] 2. Babiarz S., Dauter B., Gruszczyński B., Hauser R.M., Kabat A., Niezgódka-Medek M., Ordynacja podatkowa. Komentarz, Warszawa [latest edition] 3. Brolik J., Dowgier R., Etel L., Kosikowski C., Pietrasz P., Popławski M., Presnarowicz S., Stachurski W., Ordynacja podatkowa. Komentarz, Warszawa [latest edition] 4. Dzwonkowski H. (red.), Prawo podatkowe, Warszawa [latest edition] 5. Oktaba R., Prawo podatkowe, Warszawa [latest edition] 6. Karczyński Ł., Kilka uwag o interpretacji terminów ustawa podatkowa i przepisy prawa podatkowego na gruncie Ordynacji podatkowej, Monitor Podatkowy nr 7/2009 7. Karczyński Ł., Krótki leksykon prawa podatkowego, Przegląd Naukowy Wyższej Szkoły Społeczno-Ekonomicznej w Gdańsku, rok 2008
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Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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