

Subject card

Subject name and code	Fundamentals of the Tax System and Indirect Taxation, PG_00179983						
Field of study	Finance and Accounting						
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 Optional subject group Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	2		ECTS credits		4.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Kamińska-Stańczak				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45		3.0		52.0	100
Subject objectives	The aim of the lecture is to familiarize the student with the structure and the way of functioning of the tax system in Poland, with particular emphasis on such elements of the system as tax subjectivity, tax liability, tax authorities and penal-fiscal responsibility. Another aim is to present the issues related to the indirect taxation of entrepreneurs, in particular the VAT. After completing the course, the student will be prepared for the correct recognition, valuation and settlement of tax obligations with regard to the VAT and the excise taxes. Such knowledge and skills are necessary for performance of the accounting profession and for running a business.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U05] From a finance and accounting perspective, the student can identify and correctly apply legal, professional, and ethical norms within the realms of management, quality sciences, economics, and finance.	The student distinguishes between lawful tax optimization and illegal tax evasion. Performs valuation of VAT and excise duties. Settles indirect taxes. Applies the applicable tax law regulations in practice.	[SU4] test/exam - oral or written
	[FiRMU2_W02] The student possesses a comprehensive understanding of the complexities and functions of both domestic and international financial markets, as well as financial instruments and institutions.	The student identifies the principles of the functioning of the tax system from the taxpayer's perspective.	[SW4] test/exam - oral or written
	[FiRMU2_U01] Students can analyze and interpret complex social and economic processes and phenomena from a finance and accounting perspective, utilizing structured knowledge and tools from management, quality sciences, economics, and finance.	The student describes tax procedures within the existing tax system.	[SU4] test/exam - oral or written
	[FiRMU2_W07] The student possesses a comprehensive understanding of regulations and legal, organizational, and ethical norms, including the protection of intellectual property relevant to finance and accounting.	The student describes the structure of indirect taxes, particularly VAT and excise duties. Identifies the principles of valuation and settlement of tax liabilities related to VAT and excise duties.	[SW4] test/exam - oral or written

Subject contents	A. THE POLISH TAX SYSTEM 1. General function and purpose of taxes in modern economy (1 hr) a) The concept of tax, fees and surcharges b) Tax vs. insurance premium c) Elements of the tax structure. Constant and variable tax characteristics d) Tax-related and taxation functions 2. The regulatory tax foundations a) Features of the tax law as an independent branch of law b) Sources of the tax law in Poland c) The material tax and formal tax legislation d) Division and characteristics of taxes in Poland e) The Polish tax system vs. other tax jurisdictions 3. The principle of self-taxation a) Tax obligation vs. tax liability b) Ways of terminating tax liabilities (effective and ineffective) c) Payment of tax d) Tax liability expiration e) Relief in payment of tax liabilities 4. Deadlines for submission of information and for tax payments and tax advances a) Declarations, information and tax returns b) Tax overpayment 5. Tax procedures c) Parties to the proceedings d) Stages of the proceedings e) Appeals in tax proceedings
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- f) Individual interpretation in tax law
- 6. Penal and fiscal liability
 - a) Ethical approach to taxation
 - b) Tax avoidance and tax evasion
 - c) Penalties for violation of tax regulations
- B. THE TAX ON GOODS AND SERVICES (VAT)**
- 1. The scope of value added tax (VAT) application
 - a) The genesis of VAT
 - b) The VAT rules
 - c) Community and national regulations
 - d) The subjective scope of the VAT tax
 - e) The objective scope of the VAT tax
 - f) The tax base
 - g) Tax rates
 - h) The tax point, tax obligation and tax liability
- 2. VAT registration requirements
 - a) Obligation to register as a VAT payer
 - b) Registration of a VAT payer
 - c) The rules for deregistration of a VAT payer
- 3. Calculation of VAT liability
 - a) Rules for valuation of goods and services
 - b) Application of the right to deduct VAT
 - c) Calculation of the VAT due
 - d) VAT adjustment for payments not settled on time
 - e) Determining the amount to be paid / returned / transferred

	4.	Documentation requirements and compliance with regulations		
	a)	Accounting records of taxed transactions		
	b)	Special tax records		
	c)	Invoices and other source documents		
	d)	Documentation of cross-border supplies		
	e)	Declarations and tax information		
	C.	EXCISE TAXES		
	a)	The subjective scope		
	b)	The objective scope		
	c)	Tax warehouse and other special settlements related to excise duty		
	d)	Registration and reporting obligations associated with excise duty		
	D.	CUSTOMS DUTIES AND TAXES		
	a)	The subjective scope		
	b)	The objective scope		
	c)	Customs procedures and the documentary and registration rules associated with customs duties		
Prerequisites and co-requisites	Knowledge of financial accounting concepts, ability to prepare a trial balance, proficiency in preparing basic components of financial statements (balance sheet, income statement), understanding of financial reporting standards, ability to determine financial results for accounting purposes, and familiarity with fundamental concepts and principles of the financial system.			
Assessment methods and criteria	Subject passing criteria		Passing threshold	Percentage of the final grade
			51.0%	100.0%
Recommended reading	Basic literature		1. Litwinczuk H. i in., Prawo podatkowe przedsiębiorców, LEX a Wolter Kluwer, Warszawa 2017. 2. Zubrzycki J., Leksykon VAT, t. 1 i 2, Unimex, Warszawa 2020.	
	Supplementary literature		1. Gomułowicz A., Małecki J., Podatki i prawo podatkowe, LexisNexis, Warszawa 2016. 2. Michalik T., VAT Komentarz, C.H. Beck, Warszawa 2024.	
	eResources addresses			
Example issues/ example questions/ tasks being completed	-			
Work placement	Not applicable			

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