

**Subject card**

<b>Subject name and code</b>	Tax law and criminal proceedings - lecture, PG_00134176						
<b>Field of study</b>	Criminology						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2028/2029		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	6	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Piotr Rogoziński				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	15		0.0		35.0	50
<b>Subject objectives</b>	Gaining knowledge of the basics of tax law and criminal proceedings, the ability to apply acquired knowledge in practice, and developing an appropriate social attitude characterized by sensitivity to legal compliance.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[KRYML3_WG06] Has advanced knowledge of the problems of perpetrators and victims of crime, including the causes of socio-pathological behavior, factors affecting victimization, measures to prevent secondary victimization, as well as the duties and powers of these persons during criminal proceedings	The student has advanced knowledge of the issues related to perpetrators of tax crimes and tax offenses, including the causes of socio-pathological behavior.	[SW3] text preparation/written work
	[KRYML3_WG02] To an advanced degree, he knows the terminology and key concepts of law, criminology and related sciences, including law, psychology and sociology, to the extent related to the studied major	The student has an advanced knowledge of the terminology and key concepts in the field of fiscal criminal law, criminology and related sciences.	[SW3] text preparation/written work
	[KRYML3_WG04] Has advanced knowledge of the role of state bodies in counteracting socio-pathological phenomena, especially crimes, the internal structure of these bodies and their competencies	The student has advanced knowledge of the role of state bodies in counteracting socio-pathological phenomena, especially crimes, the internal structure of these bodies and their competences	[SW3] text preparation/written work
	[KRYML3_WG05] In advanced degree knows the basic principles of criminal responsibility, the principles of punishment, the type of criminal reaction measures used, their basic principles and institutions	The student at an advanced level knows the basic principles of fiscal criminal liability, principles of punishment, the type of criminal response measures used, their basic principles and institutions	[SW3] text preparation/written work
Subject contents	<ol style="list-style-type: none"> <li>1. History of tax criminal law and procedure</li> <li>2. Basic concepts of substantive law</li> <li>3. Selected types of crimes and offenses</li> <li>4. Principles of criminal procedural law and participants.</li> <li>5. Course of tax criminal proceedings.</li> </ol>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	according to the regulations	51.0%	100.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> <li>1. I. Sepiolo-Jankowska, Fiscal Criminal Law and Procedure, Warsaw 2024.</li> <li>2. L. Wilk, J. Zagrodnik, Fiscal Criminal Law and Procedure, Warsaw 2023.</li> <li>3. O. Włodkowski, Fiscal Criminal Law Lexicon. 100 Basic Concepts, Warsaw 2020.</li> </ol>	
	Supplementary literature	<ol style="list-style-type: none"> <li>1. O. Włodkowski, Fiscal Criminal Law. Diagrams. Tables. Commentary, Warsaw 2021.</li> <li>2. I. Sepiolo-Jankowska, Optimal Model of Legal Liability for Fiscal Criminal Acts, Warsaw 2016.</li> <li>3. J. Sawicki, G. Skowronek, Fiscal Criminal Law: Substantive, Procedural, and Executive Issues, Warsaw 2021.</li> </ol>	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"> <li>1. The subject of legal protection in fiscal criminal law.</li> <li>2. Basic differences in criminal liability between common criminal law and fiscal law.</li> <li>3. Special fiscal criminal proceedings.</li> <li>4. Participants in proceedings appearing exclusively in fiscal criminal proceedings.</li> </ol>		
Work placement	Not applicable		

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