

**Subject card**

<b>Subject name and code</b>	Interpretation of tax law - auditorium classes, PG_00134117						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2026/2027		
<b>Education level</b>	Master'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>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	1	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Financial Law -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Łukasz Karczyński				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	10.0	0.0	0.0	0.0	10
	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>	10		0.0		40.0	50
<b>Subject objectives</b>	The aim of the course is to teach students methods of interpreting tax law and their application, as well as the practical implications of operational interpretation by taxpayers, tax authorities, and administrative courts. Students should be able to apply specific rules of tax law interpretation.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 interpretation of law	[SW5] implementation of a problem task
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	has in-depth and structured knowledge of the principles of legal interpretation, knows the main development trends in legal philosophy	[SW5] implementation of a problem task
	[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 hypotheses related to simple research problems concerning the interpretation of public levy law	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[PiDPMU2_UU06] can independently plan and implement the need for lifelong learning and guide others in this area	Is able to use dynamic interpretation, taking into account changing economic and social conditions.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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 with diverse audiences on topics related to the interpretation of the law, as well as to conduct debates on problems related to the interpretation of public levy law	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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 work in various roles within a team in the course of work requiring the interpretation of law.	[SU5] implementation of a problem task [SU8] observation of student's independent or team work
	[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 interpretation of tax law and is therefore ready to critically evaluate their knowledge and the content they receive. Should they encounter difficulties in resolving a problem independently, they understand the need to seek the opinion of experts in the field of legal interpretation, and, if necessary, experts in disciplines other than legal and economic sciences.	[SK5] implementation of a problem task [SK8] observation of student's independent or team work

Subject contents	<p>Tasks aimed at practical application of knowledge in the following areas:</p> <p>The concept of interpretation and its limits.  Special features of tax law and its interpretation.  The text of a tax normative act as a basis for interpretation.  Interpretation and the interpreter.  Directives of preference for interpretative methods.  Linguistic interpretation.  Systematic interpretation.  Functional interpretation.  Presumptions of interpretation.  Legal reasoning.  Conflict of laws rules.  Interpretation of international and EU law.  Interpretative materials.  Operative interpretation of tax law in Poland.</p>								
Prerequisites and co-requisites	none								
Assessment methods and criteria	<table border="1" data-bbox="450 631 1489 703"> <thead> <tr> <th data-bbox="450 631 794 672">Subject passing criteria</th> <th data-bbox="794 631 1139 672">Passing threshold</th> <th data-bbox="1139 631 1489 672">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="450 672 794 703"></td> <td data-bbox="794 672 1139 703">50.01%</td> <td data-bbox="1139 672 1489 703">100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade		50.01%	100.0%
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Recommended reading	Basic literature	L. Morawski, Zasady wykładni prawa, Toruń [latest edition] B. Brzeziński, Wykładnia prawa podatkowego, Gdańsk [latest edition] Ł. Karczyński, Podstawowe zasady materialnego prawa podatkowego, Przegląd Naukowy" Wyższej Szkoły Społeczno-Ekonomicznej nr 6 (2007)							
	Supplementary literature	L. Morawski, Główne problemy współczesnej filozofii prawa, Warszawa [latest edition]  M. Zieliński, Wykładnia prawa. Zasady - reguły - wskazówki, Warszawa [latest edition]							
	eResources addresses								
Example issues/ example questions/ tasks being completed									
Work placement	Not applicable								

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