

Subject card

Subject name and code	Customs and foreign exchange law - lecture, PG_00134107						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
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	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			2.0		
Learning profile	academic	Assessment form			exam		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Mikliński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		40.0	50
Subject objectives	The aim of the lecture is to provide a comprehensive overview of the specifics of EU and Polish customs and foreign exchange law. Students will be introduced to the evolution of customs and foreign exchange law, their theory, and the applicable legal regulations in this area. Where appropriate, examples of practical aspects of the application of customs and foreign exchange law will be presented.						
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		The student is aware of the important role played by economic and legal knowledge, including customs and foreign exchange, in the proper functioning of administration. They know where to look for answers to problems involving economic, customs, and foreign exchange issues. They know the limits of their knowledge and understand when they should seek the support of experts.			[SW4] test/exam - oral or written	

Subject contents

An outline of the evolution of customs law

The concept of customs duties, classification of customs duties

Sources of customs law

Interpretation of customs law

The European Union as a customs union

Customs policy of the European Union

Customs tariff

Binding tariff information

Customs rates

Customs value of goods

Origin of goods

Introduction of goods into the customs territory of the European Union

Customs destination

Preferential operations

Customs debt

Customs proceedings

Representation in customs matters

Customs offenses and misdemeanors

Concept and nature of foreign exchange law

Sources of foreign exchange law

Subjective scope of foreign exchange law

Basic concepts of foreign exchange law

Foreign exchange restrictions and obligations

Foreign exchange permits

	<p>Currency exchange activities</p> <p>Foreign exchange control</p> <p>EU foreign exchange law</p>		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. A. Reiwer-Kaliszewska, Prawo celne [w:] Podstawy finansow i prawa finansowego, Drwiłło A. [red.], Warszawa [latest edition] 2. R. Oktaba, Prawo celne, Warszawa [latest edition] 3. E. Gwardzinska, M. Laszuk, M. Masłowska, R. Michalski, Prawo celne, Wolters Kluwer [latest edition] 	
	Supplementary literature	<ol style="list-style-type: none"> 1. A. Drwiłło, Prawo celne, Gdansk [latest edition] 2. A. Drwiłło, Postepowanie ochronne w prawie celnym, Gdansk [latest edition] 3. A. Drwiłło, Postepowanie antysubsydiarne w prawie UE, Gdanskie Studia Prawnicze, t. XVI, Wydawnictwo Uniwersytet Gdanskiego, Gdansk 2007 4. W. Czyzowicz (red.), Prawo celne, Warszawa [latest edition] 5. W. Czyzowicz, Prawo celne - samodzielna dyscyplina prawa, Gdanskie Studia Prawnicze, Wydawnictwo Uniwersytetu Gdanskiego, XVI, Gdansk 2007 6. K. Lasinski-Sulecki (red.) Prawo celne, Warszawa [latest edition] 7. K. Włodkowski, Zasada powszechnosci cla i jej ograniczenia w Polsce, Unii Europejska oraz wybranych krajach Europy Wschodniej [latest edition] 	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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