

**Subject card**

<b>Subject name and code</b>	Fiscal penal law - auditorium classes, PG_00133985						
<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>			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>	5	<b>ECTS credits</b>			1.0		
<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 Maciej Mikliński				
	<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		15.0	25
<b>Subject objectives</b>	The aim of the exercises is to familiarize students with the basic concepts of criminal tax law and their practical application, including: the basics of criminal tax liability; penalties, punitive measures, and preventive measures; ways to avoid criminal fiscal liability (with particular emphasis on active repentance and submission to liability); basic types of prohibited fiscal acts, both crimes and misdemeanors. The exercises will provide practical knowledge necessary to practice as a tax advisor, minimizing the risk of coming into conflict with the law during professional activity.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WG03] has knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	An essential element that students will acquire is knowledge of concepts in the field of tax law and finance to which the provisions of criminal tax law directly refer.	[SW4] test/exam - oral or written
	[PiDPL3_UK02] is able to communicate using specialist legal, financial and tax terminology, as well as participate in a debate on the problems of applying public finance law, finance and accounting - including presenting and evaluating different opinions and positions and discussing them	Students will become proficient in using the terms of the fiscal penal code, gaining precision and awareness in their speech.	[SU4] test/exam - oral or written
	[PiDPL3_UO04] is able to plan and organize individual and team work, as well as cooperate with others in teamwork, in particular those appropriate for the application of public finance law and accounting (including interdisciplinary work, in particular legal and economic)	Students will gain the creative thinking skills necessary to perform their professional work, including learning about the criminal law limits of this activity, which are essential in many aspects of professional work, including tax optimization.	[SU4] test/exam - oral or written
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	Students will acquire analytical skills enabling them to solve complex criminal tax issues with the support of IT and literature sources, case law, and professional information.	[SU4] test/exam - oral or written
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received.  understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	By solving criminal tax cases, students will recognize both the complexity of the subject matter and the need for a critical, multifaceted approach to the issues under consideration, as well as the limits of their knowledge and the need to seek expert assistance where their competence ends.	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	Students will acquire the ability to apply the knowledge gained in many areas of law to criminal tax law, including solving complex legal problems in the profession of tax advisor.	[SW4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> <li>1. Principles of criminal and fiscal liability, practical aspects</li> <li>2. The concept of fiscal crimes and offenses practical aspects</li> <li>3. Measures of criminal and fiscal response practical aspects</li> <li>4. Selected fiscal crimes practical aspects</li> <li>5. Selected fiscal misdemeanors - practical aspects</li> <li>6. The course of criminal fiscal proceedings, practical aspects</li> <li>7. Differences between criminal fiscal proceedings and criminal proceedings - practical aspects</li> <li>8. Institutions involved in criminal fiscal proceedings, practical aspects</li> <li>9. Institutions enabling the avoidance of criminal fiscal liability, practical aspects</li> </ol>		
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	<p>During classes, students use normative acts regulating issues covered by the curriculum, as well as selected case law and samples of procedural documents presented to them.</p> <p>Literature required for final course completion:</p> <ol style="list-style-type: none"> <li>1. J. Sawicki, G. Skowronek: Prawo karne skarbowe : zagadnienia materialnoprawne, procesowe i wykonawcze Warszawa : Wolters Kluwer, [latest edition]</li> <li>2. Jarosław Zagrodnik, Leszek Wilk, Prawo i proces karny skarbowy, C.H. BECK [latest edition]</li> <li>3. Iwona Sepiolo-Jankowska, Prawo i postępowanie karne skarbowe, C.H. BECK [latest edition]</li> </ol>	
	Supplementary literature	Konarska-Wrzosek (red.), Tomasz Oczkowski, Jerzy Skorupka, Prawo i postępowanie karne skarbowe, W-wa 2012.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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