

Subject card

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|--|--|--|---|-------------------------------------|--|------------|-----|
| Subject name and code | Indirect taxes - lecture, PG_00133981 | | | | | | |
| Field of study | Taxes and Tax Consultancy | | | | | | |
| Date of commencement of studies | October 2026 | Academic year of realisation of subject | | | 2028/2029 | | |
| Education level | Bachelor'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 | 3 | Language of instruction | | | Polish | | |
| Semester of study | 5 | ECTS credits | | | 3.0 | | |
| Learning profile | academic | Assessment form | | | exam | | |
| Conducting unit | Department of Financial Law -> Faculty of Law and Administration -> Rector | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | dr Łukasz Karczyński | | | | |
| | Teachers | | | | | | |
| Lesson types | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
| | Number of study hours | 14.0 | 0.0 | 0.0 | 0.0 | 0.0 | 14 |
| | 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 | 14 | | 0.0 | | 61.0 | 75 |
| Subject objectives | <p>The aim of this course is to provide students with basic knowledge of the characteristics, structure, and legal basis of the value added tax (VAT) and other selected indirect taxes as components of the tax system. The lecture provides a general introduction to theoretical concepts.</p> <p>The primary goal of the lecture and exercises is to impart essential knowledge and skills and to create conditions for individual and team work using source materials, legal provisions, court decisions, and tax interpretations.</p> | | | | | | |
| Learning outcomes | 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 | | has structured and theoretically based advanced knowledge, including issues related to indirect taxes | | [SW5] implementation of a problem task | | |

| Subject contents | <p>I. Introduction</p> <ol style="list-style-type: none"> 1. The Role of Indirect Taxes in the Tax System 2. Types of Indirect Taxes 3. Origins of Value Added Tax and Excise Duty <p>II. Value Added Tax (VAT)</p> <ol style="list-style-type: none"> 1. Features of Value Added Tax (VAT) 2. Common System of Value Added Tax (VAT) 3. Taxable Activities 4. Scope of Income Tax (VAT) 5. Exemptions from Value Added Tax (VAT) 6. Tax Rates 7. Taxable Base 8. Establishment of Tax Liability in VAT 9. Deduction and Refund of VAT 10. Assessment and Collection of VAT 11. Selected Special Procedures <p>III. Excise Duty</p> <ol style="list-style-type: none"> 1. Features of Excise Duty 2. Taxable Goods 3. Scope of Income Tax (VAT) 4. Tax Liability in Excise Duty; Excise Procedures <p>IV. Other selected indirect taxes</p> | | | | | | | | | | | |
|--|---|-------------------------------|--|--------------------------|---|-------------------------------|--------------------------|---|--------|----------------------|--|--|
| Prerequisites and co-requisites | none | | | | | | | | | | | |
| Assessment methods and criteria | <table border="1" data-bbox="448 745 1492 819"> <thead> <tr> <th data-bbox="448 745 798 779">Subject passing criteria</th> <th data-bbox="798 745 1141 779">Passing threshold</th> <th data-bbox="1141 745 1492 779">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 779 798 819">written exam - test</td> <td data-bbox="798 779 1141 819">50.01%</td> <td data-bbox="1141 779 1492 819">100.0%</td> </tr> </tbody> </table> | | | Subject passing criteria | Passing threshold | Percentage of the final grade | written exam - test | 50.01% | 100.0% | | | |
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| written exam - test | 50.01% | 100.0% | | | | | | | | | | |
| Recommended reading | <table border="1" data-bbox="448 819 1492 1227"> <tbody> <tr> <td data-bbox="448 819 798 1088">Basic literature</td> <td colspan="2" data-bbox="798 819 1492 1088"> <p>K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition]</p> <p>A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition]</p> <p>Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]</p> </td> </tr> <tr> <td data-bbox="448 1088 798 1193">Supplementary literature</td> <td colspan="2" data-bbox="798 1088 1492 1193"> <p>H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition]</p> <p>T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]</p> </td> </tr> <tr> <td data-bbox="448 1193 798 1227">eResources addresses</td> <td colspan="2" data-bbox="798 1193 1492 1227"></td> </tr> </tbody> </table> | | | Basic literature | <p>K. Janczukowicz, W. Kieszkowski, Podatki pośrednie w praktyce, Gdańsk [latest edition]</p> <p>A. Bartosiewicz, VAT. Komentarz, Warszawa [latest edition]</p> <p>Sz. Parulski, Akcyza. Komentarz, Warszawa [latest edition]</p> | | Supplementary literature | <p>H. Litwińczuk, Prawo podatkowe przedsiębiorców, Warszawa [latest edition]</p> <p>T. Michalik, VAT. Komentarz, Warszawa [ostatnie wydanie] [latest edition]</p> | | eResources addresses | | |
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| eResources addresses | | | | | | | | | | | | |
| Example issues/ example questions/ tasks being completed | | | | | | | | | | | | |
| Work placement | Not applicable | | | | | | | | | | | |

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