

**Subject card**

<b>Subject name and code</b>	Local taxes and charges - auditorium classes, PG_00133888						
<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>				2027/2028	
<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>	2	<b>Language of instruction</b>				Polish	
<b>Semester of study</b>	3	<b>ECTS credits</b>				2.0	
<b>Learning profile</b>	academic	<b>Assessment form</b>				credit	
<b>Conducting unit</b>	Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Anna Drywa				
	<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	14.0	0.0	0.0	0.0	14
	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>	14		0.0		36.0	50
<b>Subject objectives</b>	The aim of the course is to provide students with knowledge about the characteristics, structure and legal basis of local government taxes and fees, as well as to familiarise them with practical issues related to the application of legal norms regulating them. In addition, the aim of the course is to acquire practical skills in matters related to local taxes and fees.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting	The student is familiar with terminology related to local taxes and fees.	[SU1] oral statement/conversation/discussion
	[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	The student understands the need to systematically update their knowledge of legal regulations and case law concerning local government taxes and fees.	[SU1] oral statement/conversation/discussion
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student understands the complexity of issues arising in the field of tax law and is therefore prepared to critically evaluate their knowledge and the content they receive in this area.	[SW4] test/exam - oral or written
	[PiDPL3_KR04] is ready to responsibly perform professional roles related to the application of tax and balance sheet law and to demand this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	The student is prepared to fulfil social obligations, including co-organising activities for taxpayers and the professional self-government of tax advisers, as well as initiating activities in the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities.	[SK1] oral statement/conversation/discussion [SK5] implementation of a problem task
[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 solve practical problems related to local taxes and fees, both independently and in groups. They are able to draw conclusions and critically analyse cases in order to solve problems, also based on case law.	[SU5] implementation of a problem task	
Subject contents	<ol style="list-style-type: none"> <li>1. Tax on civil law transactions (structure and practical issues).</li> <li>2. Inheritance and donation tax (structure and practical issues).</li> <li>3. Property tax, agricultural tax, forest tax (structure and practical issues).</li> <li>4. Vehicles tax (structure and practical issues).</li> <li>5. Local fees, stamp duty (structure and practical issues).</li> </ol>		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	final test	51.0%	100.0%
Recommended reading	Basic literature	<p>P. Smoleń (red.), Prawo podatkowe, ostatnie wydanie [wybrane rozdziały]</p> <p>K. Janczukowicz, Podatki majątkowe w praktyce, Gdańsk [ostatnie wydanie]</p> <p>L. Etel, Podatek od nieruchomości. Komentarz, Warszawa [ostatnie wydanie]</p> <p>P. Borszowski, K. Stelmaszczyk, Podatki i opłaty lokalne, podatek rolny, podatek leśny. Komentarz, Warszawa [ostatnie wydanie]</p>	
	Supplementary literature	<p>Almy R., A Global Compendium and Meta-Analysis of Property Tax Systems, Cambridge (USA) [ostatnie wydanie]</p> <p>Dye R.F., England R.W., Assessing the Theory and Practice of Land Value Taxation, Cambridge (USA) [ostatnie wydanie]</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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