

**Subject card**

<b>Subject name and code</b>	Tax law - auditorium classes, PG_00132166						
<b>Field of study</b>	Law in administration and economy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>				2027/2028	
<b>Education level</b>	Master's studies	<b>Subject group</b>				Optional subject group Subject group related to scientific research 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>	4	<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 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	5.0	0.0	0.0	0.0	5
	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>	5		0.0		20.0	25
<b>Subject objectives</b>	Introduction to elementary issues related to the law of public levies.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PAGMU2_WK05] The student identifies key phenomena occurring in the market economy and public finance, and knows and understands the basic principles regarding the creation, development, and functioning of fundamental forms of entrepreneurship.	identifies the basic phenomena occurring in fiscal policy and public levy law	[SW5] implementation of a problem task
	[PAGMU2_WK04] At an advanced level, the student describes and understands the principles of the functioning of public authority bodies, administration, and economic entities, as well as identifies current dilemmas related to these issues.	describes and understands in depth the principles of functioning of the tax legislation and administration	[SW5] implementation of a problem task
	[PAGMU2_KK01] The student is ready to critically assess the usefulness of the procedures and practices learned, related to various areas of the curriculum of his studied field. He is open to the importance of knowledge in solving theoretical and practical problems and effectively justifying assessments, opinions, and proposed solutions. When necessary, he seeks expert opinions, including those from legal doctrine and jurisprudence.	appreciates the importance of public levies in administration and the economy and the usefulness of knowledge about public levy law in fulfilling various social roles	[SK5] implementation of a problem task
	[PAGMU2_WG02] At an advanced level, the student knows and understands key regulatory issues related to the structure of the state, public administration, and the work of civil servants, as well as the legal and organizational conditions of selected areas of economic and social life.	has a thorough knowledge and understanding of the basics of the functioning of the public levy system, tax administration and the work of a tax official	[SW5] implementation of a problem task
Subject contents	Selected practical aspects from material covering:  1. The Concept and Types of Public Levies 2. The Structure of a Public Levy 3. Classification of Public Levies 4. Tax Principles 5. Contemporary Public Levies 6. Elements of Public Levies Law		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%
Recommended reading	Basic literature	B. Brzeziński, Wstęp do nauki prawa podatkowego, Toruń 2003	
	Supplementary literature	A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowego, Warszawa 2022	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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