

Subject card

Subject name and code	Tax law - lecture, PG_00132167						
Field of study	Law in administration and economy						
Date of commencement of studies	October 2026	Academic year of realisation of subject				2027/2028	
Education level	Master's studies	Subject group				Optional subject group Subject group related to scientific research 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				credit	
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	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	Introduction to elementary issues related to the law of public levies.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	[SW4] test/exam - oral or written
	[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	[SK4] test/exam - oral or written
	[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	[SW4] test/exam - oral or written
[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	[SW4] test/exam - oral or written	
Subject contents	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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