

**Subject card**

<b>Subject name and code</b>	Tax procedures and digitization in tax administration - lecture, PG_00198188						
<b>Field of study</b>	Administration						
<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>			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-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>			4.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<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 Kielin				
	Teachers						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	30.0	0.0	0.0	0.0	0.0	30
	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>	30		2.0		68.0	100
<b>Subject objectives</b>	The aim of the course is to familiarize students with the issues related to tax audits, tax inspections, customs and tax inspections, and the enforcement of tax liabilities						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINMU2_W03] has advanced knowledge and understanding of current dilemmas related to the functioning of administration and the application of legal institutions within the state, public administration, and the economy, including in the context of the creation and development of various forms of entrepreneurship, with particular emphasis on regulations concerning new technologies.	has an in-depth knowledge and understanding of current issues concerning the functioning of public administration and the application of legal institutions in the spheres of government, administration, and the economy, including in the context of the creation and development of various forms of entrepreneurship, with particular emphasis on the legal regulation of new technologies	[SW4] test/exam - oral or written
	[ADMINMU2_W01] has an advanced knowledge and understanding of the theories, methods, concepts, and terminology appropriate to legal sciences as well as the study of administration and politics, particularly with regard to the system of public authority, administrative activity, and the legal determinants of the organization and functioning of administration, including those characteristic of the state and the information society, as well as issues concerning various aspects of the application of new technologies.	has an in-depth knowledge and understanding of the theories, methods, concepts, and terminology specific to the legal sciences, as well as the sciences of administration and politics, in the areas of public governance, administrative activities, and the legal framework governing the organization and functioning of the administration—including those characteristic of the information society	[SW4] test/exam - oral or written
	[ADMINMU2_K04] knows and understands the principles of entrepreneurship relevant to the effective organization of work in administration carrying out tasks with the use of new technologies.	knows and understands the principles of entrepreneurship relevant to the effective organization of work in an administrative body that carries out its tasks using new technologies	[SK4] test/exam - oral or written
Subject contents	1) Fundamentals of tax lawan overview of the most important taxes (PIT, CIT, VAT); 2) Tax proceedings 3) Verification procedures; 4) Tax audit; 5) Fiscal audit		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	egzamin	51.0%	100.0%
Recommended reading	Basic literature	A. Melezini, D. Zalewski, Kontrola skarbowa. 630 wyjaśnień i interpretacji, Warszawa [ostatnie wydanie] A. Melezini, D. Zalewski, Kontrola podatkowa przedsiębiorców, Warszawa [ostatnie wydanie]	
	Supplementary literature	brak	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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