

Subject card

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|--|---|--|---|-------------------------------------|--|-----------------------------------|-----|
| Subject name and code | Financial Law II - lecture, PG_00199574 | | | | | | |
| Field of study | Law | | | | | | |
| Date of commencement of studies | October 2026 | Academic year of realisation of subject | | | 2028/2029 | | |
| Education level | uniform Master's studies | Subject group | | | Obligatory subject group in the field of study Subject group related to scientific research in the field of study | | |
| Mode of study | full-time studies | Mode of delivery | | | at the university | | |
| Year of study | 3 | Language of instruction | | | Polish | | |
| Semester of study | 6 | ECTS credits | | | 5.0 | | |
| 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 | 30.0 | 0.0 | 0.0 | 0.0 | 0.0 | 30 |
| | 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 | 30 | | 2.0 | | 93.0 | 125 |
| Subject objectives | The aim of the lecture is to provide students with basic knowledge of the theory and practice of public levy law. | | | | | | |
| Learning outcomes | Course outcome | | Subject outcome | | | Method of verification | |
| | [PRAWOJ5_KK01] is able to evaluate level of knowledge and skills and understands the need for continuing education and the need to seek assistance from experts | | is able to assess the level of his/her knowledge and skills in the field of public levy law, and understands the need for continuous training and seeking expert assistance | | | [SK4] test/exam - oral or written | |
| | [PRAWOJ5_WG07] has an in-depth knowledge of law-making, interpretation and application processes, both international and national, substantive and procedural, private and public law | | has in-depth knowledge of the processes of establishing, interpreting and applying tax law | | | [SW4] test/exam - oral or written | |
| | [PRAWOJ5_WG08] has in-depth knowledge of the system, structure and functioning of the state | | has a thorough knowledge of the structure and principles of operation of the public levy system | | | [SW4] test/exam - oral or written | |
| | [PRAWOJ5_WK10] has an in-depth knowledge of the principles of ethical and appropriate communication in legal and legal language | | has in-depth knowledge of the principles of ethical and proper communication in the area of public levy law | | | [SW4] test/exam - oral or written | |

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| Subject contents | <ol style="list-style-type: none"> 1. The Place of Impost Law in the Legal System and Its Characteristics 2. The Concept and Structure of a Public Impost 3. Classification of Public Imposts 4. The System of Public Imposts from an Economic and Social Perspective 5. The System of Imposts and Impost Law in Poland 6. The Structure of Selected Polish Public Imposts 7. Principles of Tax Law 8. Interpretation of Tax Law 9. Tax-Legal Relationship 10. Sanctions in Tax Law 11. The Tax Ordinance and Other Sources of General Tax Law 12. The Tax Ordinance - Substantive Part 13. Procedures in Tax Law 14. Features and Principles of Tax Procedure 15. The Course and Selected Institutions of Tax 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 | <p>A. Hanusz (red.), Prawo finansowe, Warszawa 2022</p> <p>A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa 2022</p> <p>Ł. Karczyński, Zarys teorii danin publicznych i prawa daninowego (script)</p> | |
| | Supplementary literature | L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa 2010 | |
| | eResources addresses | | |
| Example issues/ example questions/ tasks being completed | | | |
| Work placement | Not applicable | | |

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