

**Subject card**

<b>Subject name and code</b>	SG - ECONOMIC AND FINANCIAL - Tax law - lecture, PG_00200150						
<b>Field of study</b>	Law						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>				2029/2030	
<b>Education level</b>	uniform 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>	4	<b>Language of instruction</b>				Polish	
<b>Semester of study</b>	8	<b>ECTS credits</b>				3.0	
<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 Karczyński				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	0.0	0.0	0.0	15
	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>	15		0.0		60.0	75
<b>Subject objectives</b>	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_WG05] identifies in depth the various forms of social life, including the rights and duties of individuals in different contexts, with particular reference to the phenomena of violation of the law and their consequences	identifies in-depth various forms of social life, including the rights and obligations of individuals in contexts related to the application of tax law	[SW4] test/exam - oral or written
	[PRAWOJ5_KO03] is ready to actively participate in entities carrying out professional activities related to law	is ready to actively participate in a tax advisory office, tax authority and other entities carrying out professional activities related to tax law	[SK4] 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 tax law	[SW4] test/exam - oral or written
	[PRAWOJ5_WK09] has an in-depth knowledge of legal institutions and constructions specific to various fields of law, including selected specific areas of law discussed in the course of study	has in-depth knowledge of the institutions and legal structures specific to tax law	[SW4] test/exam - oral or written
[PRAWOJ5_UW05] is able to perceive and analyse moral dilemmas, generate solutions and justify the positions adopted	is able to notice and analyze moral dilemmas in the field of tax optimization and the construction of the tax system, generate their solutions and justify the adopted position	[SU4] test/exam - oral or written	
Subject contents	<ol style="list-style-type: none"> <li>1. Value Added Tax</li> <li>2. Corporate Income Tax</li> <li>3. Basic Accounting Concepts and Principles</li> <li>4. Taxation and Legal Forms of Business Operations</li> <li>5. Elements of Tax Procedure, Including a Workshop on Drafting a Procedural Letter</li> <li>6. Current Issues in Tax Policy and Tax Law Amendments</li> <li>7. Basic principles of practicing the profession of a tax advisor</li> </ol>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	75.0%
	workshop (procedural letter)	51.0%	25.0%
Recommended reading	Basic literature	A. Gomułowicz, D. Mączyński, Podatki i prawo podatkowe, Warszawa 2022Ł. Karczyński, Podatki w biznesie (script)	
	Supplementary literature	H. Litwińczuk. Prawo podatkowe przedsiębiorców, Warszawa 2017	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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