

Subject card

Subject name and code	SG - CRIMINAL - LEGAL - Fiscal criminal law (substantive and procedural) - lecture, PG_00200162						
Field of study	Law						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2029/2030		
Education level	uniform 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	4	Language of instruction			Polish		
Semester of study	8	ECTS credits			3.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Material Criminal Law and Criminology -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Krzysztof Dubicki				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		60.0	75
Subject objectives	The purpose of the course is to present the issues of fiscal criminal law, taking into account the specific characteristics of fiscal criminal law in comparison with general criminal law. The objective is also for students to acquire knowledge about the principles of liability for fiscal offences and fiscal misdemeanours, as well as about the penalties and the rules for their imposition. Furthermore, the aim of the course is to analyse selected fiscal offences and fiscal misdemeanours from a dogmatic-legal perspective.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PRAWOJ5_UW05] is able to perceive and analyse moral dilemmas, generate solutions and justify the positions adopted	The student can recognize and critically analyze moral dilemmas, develop solutions for them, and provide reasoned justification for the position taken in relation to the norms of fiscal criminal law.	[SU4] test/exam - oral or written
	[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	The student identifies, at an in-depth level, various forms of social life, including the rights and obligations of individuals in different contexts, with particular emphasis on phenomena involving breaches of law and their consequences in the area of fiscal criminal law in the case of fiscal offences and fiscal misdemeanours.	[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	The student demonstrates advanced proficiency in the principles of ethical and appropriate communication in legal and professional juridical language, grounded in the norms of fiscal criminal law.	[SW4] test/exam - oral or written
	[PRAWOJ5_KO03] is ready to actively participate in entities carrying out professional activities related to law	The student is able to actively participate in entities that carry out professional activities related to fiscal criminal law.	[SK4] 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	The student possesses advanced knowledge of the distinctive institutions and legal structures specific to fiscal criminal law.	[SW4] test/exam - oral or written	
Subject contents	<ol style="list-style-type: none"> 1. Definition of fiscal criminal law. 2. Principles of liability in fiscal criminal law. 3. Staged forms of commission and phenomenal forms in fiscal criminal law. 4. Circumstances excluding fiscal criminal liability. 5. Penalties and penal measures. 6. Guidelines for the imposition of penalties. 7. Waiver of punishment of the offender. 8. Selected fiscal offences. 9. Selected fiscal misdemeanours. 10. General characteristics of fiscal criminal proceedings. 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam.	51.0%	100.0%

Recommended reading	Basic literature	<p>1. Janusz Sawicki, Grzegorz Skowronek, <i>Prawo karne skarbowe. Zagadnienia materialnoprawne, procesowe i wykonawcze</i>, Warszawa, latest edition.</p> <p>2. Iwona Sepiolo-Jankowska, <i>Prawo i postępowanie karne skarbowe</i>, Warszawa, latest edition.</p>
	Supplementary literature	<p>1. Jarosław Zagrodnik, Leszek Wilk, <i>Prawo i proces karny skarbowy</i>, Warszawa, latest edition.</p> <p>2. Violetta Konarska-Wrzosek, <i>Prawo i postępowanie karne skarbowe</i>, Warszawa, latest edition.</p> <p>3. Feliks Prusak, <i>Prawo karne skarbowe</i>, Warszawa, latest edition.</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>1. Provide the definition of a fiscal offence (or fiscal crime).</p> <p>2. What are the phenomenal forms (forms of participation) in fiscal criminal law?</p> <p>3. Define the concept of a fiscal misdemeanour.</p> <p>4. List the sanctions provided for in fiscal criminal law.</p> <p>5. What is the subject (perpetrator) of a fiscal offence?</p>	
Work placement	Not applicable	

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