

Subject card

Subject name and code	SG - ECONOMIC AND FINANCIAL - Tax law - lecture, PG_00200820						
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	full-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 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		43.0	75
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_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_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_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_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_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"> 1. Value Added Tax 2. Corporate Income Tax 3. Basic Accounting Concepts and Principles 4. Taxation and Legal Forms of Business Operations 5. Elements of Tax Procedure, Including a Workshop on Drafting a Procedural Letter 6. Current Issues in Tax Policy and Tax Law Amendments 7. Basic principles of practicing the profession of a tax advisor 		
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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