Subject card

<table>
<tr><td>Subject name and code</td><td colspan="7">Tax status of a minor entrepreneur - lecture, PG_00212637</td></tr>
<tr><td>Field of study</td><td colspan="7">Taxes and Tax Consultancy</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2026</td><td colspan="2">Academic year of realisation of subject</td><td colspan="3">2026/2027</td></tr>
<tr><td>Education level</td><td colspan="2">Bachelor’s studies</td><td colspan="2">Subject group</td><td colspan="3">Optional subject group</td></tr>
<tr><td>Mode of study</td><td colspan="2">part-time studies</td><td colspan="2">Mode of delivery</td><td colspan="3">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="3">Polish
Polish language</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="3">1.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="3">credit</td></tr>
<tr><td>Conducting unit</td><td colspan="7">Centrum Interdyscyplinarnych Badań nad Prawem -> Faculty of Law and Administration -> Rector</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="5">dr hab. Hanna Wolska, prof. UG</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="5"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>10.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>10</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td colspan="2">Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">10</td><td colspan="2">0.0</td><td>15.0</td><td>25</td></tr>
<tr><td>Subject objectives</td><td colspan="7">The aim of the course is to familiarize students with the legal and tax aspects of conducting business activities by minors. During the course, students will learn about the taxation of minor entrepreneurs, their tax rights and obligations, the rules governing their representation, and liability for tax obligations. The course also aims to prepare students to analyze and resolve practical problems related to the tax status of minor entrepreneurs and to apply the relevant provisions of tax law.</td></tr>
<tr><td>Learning outcomes</td><td colspan="7">
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<tr><td>Course outcome</td><td>Subject outcome</td><td>Method of verification</td></tr>
<tr><td>[PiDPL3_W02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting</td><td>Has well-structured and theoretically grounded advanced knowledge covering issues from various branches of substantive and procedural law related to public levies, as well as accounting principles applicable to minor entrepreneurs.</td><td>[SW3] text preparation/written work</td></tr>
<tr><td>[PiDPL3_W05] The graduate has basic knowledge of economic, legal, ethical and other conditions of various types of professional activity related to the application and compliance with tax law and accounting</td><td>Has advanced knowledge of the economic, legal, ethical, and other determinants of various types of professional activity related to the application of and compliance with tax law, as well as the accounting of minor entrepreneurs.</td><td>[SW3] text preparation/written work</td></tr>
<tr><td>[PiDPL3_W01] has advanced knowledge of the basics of jurisprudence, public finance, and private law</td><td>Has advanced knowledge of the fundamentals of legal theory, public finance, and private law applicable to minor entrepreneurs.</td><td>[SW3] text preparation/written work</td></tr>
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<tr><td>Subject contents</td><td colspan="3">• The legal status of a minor entrepreneur and the principles governing the conduct of business activities.
• Taxation of a minor’s business activity – personal income tax (PIT) and value-added tax (VAT).
• Tax, record-keeping, and documentation obligations of an entrepreneur.
• Representation of a minor and liability for obligations arising from business activities.
• Accounting and financial settlements of a minor entrepreneur’s business activity.
• Practical aspects of conducting and settling a minor entrepreneur’s business activity.</td></tr>
<tr><td>Prerequisites
and co-requisites</td><td colspan="3"></td></tr>
<tr><td rowspan="2">Assessment methods
and criteria</td><td>Subject passing criteria</td><td>Passing threshold</td><td>Percentage of the final grade</td></tr>
<tr><td>Written assignment</td><td>51.0%</td><td>100.0%</td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td colspan="2">H. Wolska, M. Lewandowicz, “Minor Entrepreneurs in E-Commerce,” Forum Akademickie, No. 12/2024, pp. 66–69.

H. Wolska, “Legal Status of a Minor Engaged in Economic Activity,” Studia Iuridica, 2022, Vol. 94, pp. 468–477.

J. Suchański, “The Legal Situation of Minor Entrepreneurs in Light of Proposed Legal Amendments,” Ars Iuridica, Vol. 23, 2023, No. 2, pp. 175–184.</td></tr>
<tr><td>Supplementary literature</td><td colspan="2">A. Dobaczewska (ed), Public economic law, Gdańsk 2016.</td></tr>
<tr><td>eResources addresses</td><td colspan="2"></td></tr>
<tr><td>Example issues/
example questions/
tasks being completed</td><td colspan="3">• What is the legal status of a minor entrepreneur?
• Under what conditions may a minor conduct business activities?
• How is a minor’s business activity taxed?
• What tax rights and obligations does a minor entrepreneur have?
• Who may represent a minor entrepreneur, and who is liable for their obligations?
• What accounting and financial settlement rules apply to a minor’s business activity?</td></tr>
<tr><td>Work placement</td><td colspan="3">Not applicable</td></tr>
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