GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	ELEMENTS OF TAX LAW, PG_00066490		
Field of study	Economics, Economic Analytics		
Date of commencement of studies	October 2024	Academic year of realisation of subject	2026/2027
Education level	first-cycle 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	3	Language of instruction	Polish
Semester of study	6	ECTS credits	3.0
Learning profile	general academic profile	Assessment form	assessment
Conducting unit	Department of Finance -> Faculty of Management and Economics		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Wojciech Wyrzykowski	
	Teachers		

Lesson types and methods of instruction

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	0.0	45.0	0.0	0.0	0.0	45

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	45	5.0	25.0	75

Subject objectives

To familiarize students with the basic regulations of procedural and substantive tax law to the extent necessary in the enterprise

Learning outcomes

Course outcome	Subject outcome	Method of verification
[K6_K03] Critically evaluates their own knowledge necessary to solve cognitive and practical problems, supplementing gaps with input from external experts.	demonstrates a critical approach to the selection of reliable sources of obtaining information in the field of tax law	[SK5] Assessment of ability to solve problems that arise in practice
[K6_U06] Acquires new specialized knowledge related to the field of economic analytics by planning a personal lifelong learning strategy	acquires new knowledge in the field of tax law, allowing for the interpretation and application of tax law in practice	[SU3] Assessment of ability to use knowledge gained from the subject

Subject contents

The essence of public tribute and their classificationsGeneral principles of tax collection, principles of tax collection and collection policy - tax functionsTax and fees system in Poland - tax classificationElements shaping the tax liabilitySelection of the form of business taxationTaxation of income of natural persons conducting business activityCorporate income tax - the concept of income, losses, tax revenues and tax deductible costs, determination of the tax result. Issues of property taxationConsumer taxes

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
colloquium- test	60.0%	100.0%

Recommended reading	Basic literature	Podatki i prawo podatkoweAndrzej Gomułowicz , Dominik Mączyński 2022r Wolters Kluwer W.Wyrzykowski- Podatki w Polsce, zarys wykładu Bookmarket 2008
	Supplementary literature	H.Litwińczuk Prawo podatkowe przedsiębiorców Dom Wydawniczy ABC, Warszawa 2015
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	Tax classificationsConstruction of tax liabilityResponsibility for tax liabilitiesTaxation of consumptionThe construction of income taxation	
Work placement	Not applicable	

Document generated electronically. Does not require a seal or signature.