



Subject card

Subject name and code	ELEMENTS OF TAX LAW, PG_00067179						
Field of study	ELEMENTY PRAWA PODATKOWEGO						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026		
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	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		2.0		
Learning profile	general academic profile		Assessment form		assessment		
Conducting unit	Department of Entrepreneurship -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Wojciech Wyrzykowski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	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		5.0		15.0	50
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_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] Ocena umiejętności wykorzystania wiedzy uzyskanej w ramach przedmiotu		
	[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] Ocena umiejętności rozwiązywania problemów występujących w praktyce		
Subject contents	Course content – exercises						
	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		
	uczestnictwo w dyskusji		20.0%		10.0%		
	colloquium- test		60.0%		90.0%		

Recommended reading	Basic literature	<p>Podatki i prawo podatkowe Andrzej Gomułowicz, Dominik Mączyński 2022r Wolters Kluwer</p> <p>W. Wyrzykowski- Podatki w Polsce, zarys wykładu Bookmarket 2008</p>
	Supplementary literature	H. Litwińczuk Prawo podatkowe przedsiębiorców Dom Wydawniczy ABC, Warszawa
	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>Tax classifications Construction of tax liability Responsibility for tax liabilities Taxation of consumption The construction of income taxation</p>	
Practical activities within the subject	Not applicable	

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