**SYLLABUS**

**regarding the qualification cycle FROM 2021/2022To 2025/2026**

1. Basic Course/Module Information

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| --- | --- |
| Course/Module title | Tax Law |
| Course/Module code \* | PRP36 |
| Faculty (name of the unit offering the field of study) | Institute of Law Studies, College of Social Sciences |
| Name of the unit running the course | Department of Financial Law |
| Field of study | Law |
| Qualification level | Master |
| Profile | Academic |
| Study mode | Full-time |
| Year and semester of studies | IV year, VIII semester |
| Course type | Optional |
| Language of instruction | English |
| Coordinator | Dr hab. E. Feret, prof. UR |
| Course instructor | Dr hab. E. Feret, prof. UR, dr P. Majka, dr M. Sagan-Martko |

\* - as agreed at the faculty

1.1.Learning format – number of hours and ECTS credits

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Semester  (n0.) | Lectures | Classes | Colloquia | Lab classes | Seminars | Practical classes | Internships | others | **ECTS credits** |
| VII |  | 30h | - | - | - | - | - | - | 4 |

1.2. Course delivery methods

- conducted in a traditional way

- involving distance education methods and techniques

1.3. Course/Module assessment (exam, pass with a grade, pass without a grade)

Classes - pass with a grade based on presentation on a given topic and answer to 3 questions on the issues provided in the syllabus.

2. Prerequisites

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| Administrative law, public finance law. |

3. Objectives, Learning Outcomes, Course Content, and Instructional Methods

3.1. Course/Module objectives

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| --- | --- |
| O1 | The student is to become familiar with knowledge in the field of general tax law. |
| O2 | The student will obtain knowledge of tax law, including issues related to international tax law and European tax law as well as tax law of entrepreneurs. |
| O3 | The student will acquire knowledge about selected issues of the tax procedure. |

3.2. Course/Module Learning Outcomes (to be completed by the coordinator)

|  |  |  |
| --- | --- | --- |
| Learning Outcome | The description of the learning outcome  defined for the course/module | Relation to the degree programme outcomes |
| LO\_01 | Has in-depth and expanded knowledge of the nature of legal sciences, their location and importance in the system of sciences and of their relations to other sciences. | K\_W01 |
| LO\_02 | Has in-depth and expanded knowledge of legal norms, rules and institutions, both in the field of dogmatic and non-dogmatic disciplines of law (in particular: theory and philosophy of law, political and legal doctrines, history of the state and law, Roman law) and auxiliary disciplines. Has an in-depth and broadened knowledge of selected branches of law on his / her own choice. | K\_W02 |
| LO\_03 | Has in-depth knowledge of the sources and institutions of the Polish and European legal system, the relationship between EU law and Polish law. | K\_W03 |
| LO\_04 | Has in-depth knowledge of law-making processes. | K\_W04 |
| LO\_05 | Has in-depth knowledge of law enforcement processes. | K\_W05 |
| LO\_06 | Knows and understands the terminology proper to legal language and knows and understands the basic concepts used by social sciences. | K\_W06 |
| LO\_07 | Has extensive knowledge of the structures and institutions of the Polish legal system (including legislative, executive and judicial power, law enforcement bodies and institutions). | K\_W07 |
| LO\_08 | Has in-depth knowledge of ethical principles and standards as well as professional ethics. | K\_W09 |
| LO\_09 | Has in-depth knowledge of historical evolution and views on political and legal institutions as well as on the processes and causes of changes taking place in the scope of the state and law. | K\_W10 |
| LO\_10 | Knows and understands research methods and description tools, including data acquisition techniques appropriate for legal sciences, and has knowledge of the fundamental dilemmas of modern civilization. | K\_W12 |
| LO\_11 | Knows the general principles of creating and developing forms of entrepreneurship and forms of individual professional development. | K\_w13 |
| LO\_12 | Is able to correctly interpret and explain the meaning of norms and legal relations. | K\_U01 |
| LO\_13 | Is able to correctly interpret and explain the relationship between the legal system and other normative systems. | K\_U02 |
| LO\_14 | Is able to analyze the causes and course of the law-making process. | K\_U03 |
| LO\_15 | Is able to analyze the causes and course of the law application process. | K\_U04 |
| LO\_16 | Efficiently uses the norms, rules and legal institutions in force in the Polish legal system; depending on the choice made independently, has advanced skills in solving specific legal problems in selected branches of law | K\_U05 |
| LO\_17 | Is able to formulate own opinions in relation to the known legal and political institutions. | K\_U06 |
| LO\_18 | Can efficiently use the texts of normative acts and interpret them with the use of legal language. | K\_U08 |
| LO\_19 | Using his theoretical knowledge and the ability to propose solutions independently, he has the ability to prepare basic documents and pleadings, and depending on the choice he has made, he has extended skills in this respect in relation to selected branches of law. | K\_U09 |
| LO\_20 | Is able to sub-consume specific facts to a norm or legal norms. | K\_U10 |
| LO\_21 | Has an in-depth ability to prepare written works on specific issues and legal problems using appropriately selected methods, tools and advanced information and communication techniques. | K\_U12 |
| LO\_22 | Has an in-depth ability to prepare oral presentations on specific legal issues and problems using appropriately selected methods, tools and advanced information and communication techniques. | K\_U13 |
| LO\_23 | Can define areas of social life that are or may be subject to legal regulations in the future. | K\_U15 |
| LO\_24 | Can independently plan and implement his own learning throughout life. | K\_U17 |
| LO\_25 | Is aware of the social importance of the legal profession. | K\_K04 |
| LO\_26 | Understands the necessity to apply ethical principles in the professional life of a lawyer. | K\_K05 |
| LO\_27 | Understands and is aware of the need to take action to increase the level of social legal awareness. | K\_K06 |
| LO\_28 | Is able to independently and critically supplement acquired knowledge and acquired skills, taking into account their interdisciplinary dimension. | K\_K07 |
| LO\_29 | Respects different views and attitudes. | K\_K10 |

**3.3. Course content (to be completed by the coordinator)**

1. Lectures

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| Content outline |
| Introduction to the tax theory |
| General tax law - formation and extent of tax liabilities, responsibility for tax liabilities, tax interpretations. Detailed tax law – outline. |
| Selected issues of tax proceedings - scope of tax proceedings, rules of tax proceedings, entities of tax proceedings, subjects of proceedings: party, tax authority, proceedings before the authority of the first instance, ordinary and extraordinary means of appeal |
| International tax law; concept and scope of tax jurisdiction, premises setting the limits of tax jurisdiction, agreements on the avoidance of double taxation, on the example of the OECD Model Tax on Income and Property Tax. |
| European tax law, harmonization of indirect taxes - value added tax, excise tax (including a common VAT system); harmonization of direct taxes; non-discrimination and tax protectionism |

1. Classes, tutorials/seminars, colloquia, laboratories, practical classes

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| Content outline |

3.4. Methods of Instruction

e.g.

*Lecture: a problem-solving lecture/a lecture supported by a multimedia presentation/ distance learning*

*Classes: text analysis and discussion/project work (research project, implementation project, practical project)/ group work (problem solving, case study, discussion)/didactic games/ distance learning*

*Laboratory classes: designing and conducting experiments*

4. Assessment techniques and criteria

4.1 Methods of evaluating learning outcomes

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| --- | --- | --- |
| Learning outcome | Methods of assessment of learning outcomes (e.g. test, oral exam, written exam, project, report, observation during classes) | Learning format (lectures, classes,…) |
| LO\_01 | Exam | L |
| LO\_o2 | Exam | l |
| LO\_03 | Exam | L |
| LO\_04 | Exam | L |
| LO\_05 | Exam | L |
| LO\_06 | exam | L |
| LO\_07 | exam | L |
| LO\_08 | Exam | L |
| LO\_09 | exam | L |
| LO\_10 | Exam | L |
| LO\_11 | Exam | L |
| LO\_12 | EXAM | L |
| LO\_13 | Exam | L |
| LO\_14 | Exam | L |
| LO\_15 | Exam | L |
| LO\_16 | EXAM | L |
| LO\_17 | EXAM | L |
| LO\_18 | EXAM | L |
| LO\_19 | EXAM | L |
| LO\_20 | EXAM | L |
| LO\_21 | EXAM | L |
| LO\_22 | EXAM | L |
| LO\_23 | EXAM | L |
| LO\_24 | EXAM | L |
| LO\_25 | EXAM | L |
| LO\_26 | EXAM | L |
| LO\_27 | EXAM | L |
| LO\_28 | EXAM | L |
| LO\_29 | EXAM | L |

4.2 Course assessment criteria

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| Lecture: correct answers in the oral exam to at least half of the questions, level of prepared presentation – project.  Assessment criteria: completeness of answers, correct terminology.  Evaluation: 20-19 points- A, 18-17 points- B+, 16-15 points- B, 14-13 points – C+, 12-11 points – C, 10 or less- failed (D). |

5. Total student workload needed to achieve the intended learning outcomes

– number of hours and ECTS credits

|  |  |
| --- | --- |
| Activity | Number of hours |
| Scheduled course contact hours | 30 |
| Other contact hours involving the teacher (consultation hours, examinations) | 2 |
| Non-contact hours - student's own work (preparation for classes or examinations, projects, etc.) | 88 |
| Total number of hours | 120 |
| Total number of ECTS credits | 4 |

\* One ECTS point corresponds to 25-30 hours of total student workload

6. Internships related to the course/module

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| --- | --- |
| Number of hours | *-* |
| Internship regulations and procedures | *-* |

7. Instructional materials

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| Compulsory literature:  P. Smoleń, M. Burzec, Introduction to Polish Tax Law, Peter Lang 2018,  W. Nykiel, M. Wilk (ed.), Polish Tax System. Business Opportunities and Challenges, Warszawa 2017,  M. Popławski, Introduction to Polish Tax Law, Białystok 2011. |
| Complementary literature:  R. Kozerkiewicz, Dictionary of tax law terms. English-Polish, Polish- English, Warszawa 2005. |

Approved by the Head of the Department or an authorised person