

Polish Tax Law - course description

General information	
Course name	Polish Tax Law
Course ID	10.5-WX-E-PTL- 16
Faculty	Faculty of Law and Administration
Field of study	WPiA - oferta ERASMUS
Education profile	-
Level of studies	Erasmus programme
Beginning semester	winter term 2018/2019

Course information	
Semester	1
ECTS credits to win	4
Course type	obligatory
Teaching language	english
Author of syllabus	

Classes forms					
The class form	Hours per semester (full-time)	Hours per week (full-time)	Hours per semester (part-time)	Hours per week (part-time)	Form of assignment
Tutorial	15	1	-	-	Credit with grade

Aim of the course

Polish Tax Law regulates many issues related to the imposition of taxes, their collecting and the application of legal provisions in a manner consistent with the formal guarantees of protection of the rights of taxpayers. Each of the tax acts regulates the construction of the subsequent tax. The Polish Tax Law consists of substantive law and procedural law.

Prerequisites

Requisite and Incompatibility

General knowledge in the scope of lawmaking, principles of law, civil law, administrative law, constitutional law.

Scope

Learning Outcomes

- Introduce the theory of taxation
- Introduce The Polish Tax System
- Introduce The Tax Ordinance Act
- Introduce municipal taxes
- Introduce direct taxes of Polish State
- Introduce indirect taxes of Polish State
- Introduce tax procedural law

Teaching methods

Workload

Students will be collected in small groups for seminars and discussion session – regular lecture will not be provided. Students will generally need to devote about 20-30 hours on average per semester to this course. Forms of study: seminars, discussion sessions, case study.

Learning outcomes and methods of theirs verification

Outcome description	Outcome symbols	Methods of verification	The class form
By the end of the course students should have: • a good understanding of the basic principles and problems of Polish Tax Law; • a good understanding of the application of tax provisions and the knowledge about some of its examples; • a good understanding of the construction of taxes; • a wide knowledge about tax proceedings.		• activity during the classes	• Tutorial

Assignment conditions

Examination

Student works on a task to solve “the problem” connected with the application of polish tax law (case –study) and presents his/hers findings in a working paper.

Recommended reading

Obligatory Reading

1. M. Popławski, Introduction to the Polish Tax Law, Białystok 2011,
2. M. Popławski, The Polish Tax Law, Białystok 2008.

Preliminary Reading

The preliminary reading required for this course will be available from the course (teacher) home page at least one week prior to every meeting with the teacher. The preliminary reading covers The Constitution of the Republic of Poland and The Tax Ordinance Act.

Further reading

Additionally reading:

1. B. Heimann The Comparison of the Polish Tax System With the Tax Systems in the EU Countries, Implications for the International Location Competitiveness, Munster 2005.

Notes

Modified by dr hab. Izabela Gawłowicz, prof. UZ (last modification: 07-11-2018 07:21)

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