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| **Module card** | | |
| I. GENERAL INFORMATION | | |
| **WITELON COLLEGIUM STATE UNIVERSITY**  **DEPARTMENT OF SOCIAL AND HUMAN SCIENCE** | | |
| **Field** | ADMINISTRATION, LAW, INTERNAL SECURITY | |
| **Module title** | Tax Law | |
| **Language of lecture** | English | |
| **ECTS points** | 3 | |
| **Preliminary conditions:** | The students participating in the courses within this module, should be familiar with the issues related to the basics of law, the functioning of administration and Polish and EU state administration bodies. | |
| II. Education aims | | |
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| Aim 1-the essence of tax law, general and specific tax law, principles and functions of tax law, various sources of tax law, the functioning of the National Tax Administration as well as the macro- and microeconomic effects of creating and applying tax law..  Aim 2-development of the students’ skills of applying adequate law rules to certain situations.  Aim 3-awareness of the level and scope of own knowledge in tax law, awareness of the importance of expert knowledge. | | |
| III. Education outcomes | | |
| K\_W07: student has in-depth knowledge of tax law, state and civil law, criminal, administrative, financial and economic alike material and procedural, knows the rules of their functioning and has in-depth specialist knowledge in a selected field of law, specialist and in-depth knowledge of the selected discipline legal, has in-depth knowledge of description methods and tools;  K\_W09: student has well-established knowledge about the possibility of using the possessed knowledge of the scientific disciplines relevant to the student field of study, to create forms of individual entrepreneurship and perceiving and appreciating the social context of technology and new technologies, knows and understands the legal aspects of taxation;  K\_U01: student is able to use theoretical knowledge for a detailed description and to analyze the causes and course of processes in practice, and social phenomena, and is also able to interpret and explain them, formulate your own opinions and select data and methods critically analysis. He can put forward research hypotheses and verify them, he has the ability to use the acquired knowledge and skills during professional practice, while making critical analysis of the observed phenomena;  K\_K04: student is ready to think and act in an entrepreneurial and creative way and innovative, to fulfill social obligations and professional, to organize and participate in the preparation social projects that contains tax law. | | |
| IV. EDUCATIONAL METHODS | | |
| **Assesment method:**  \*credit and exam-specific requirements:  • the exam or end-of-term test may be conducted both in a written and oral form, which should be adjusted to the nature of the subject;  • the written exam paper must be presented to the student on request (the examiner is obliged to keep it for one year following the exam);  \* in order to obtain a passing grade, the student is obliged to:  • at least sufficiently familiarise themselves with and comprehend all the material contained in the primary sources or in other forms available as a result of their participation in active classes;  • at least sufficiently master all the skills specified in the course syllabus, exercised in class;  • show at least sufficient ability of observing and analysing the surrounding phenomena, especially the ones they are likely to encounter in their practical activities in the future, as graduates;  • meet all the relevant requirements for obtaining a passing grade in the course, prior to taking the exam.  The total number of points evaluating the degree of required knowledge or developed skills is to be specified and presented to the students by the tutor. A varied number of points may be awarded for particular questions depending on the degree of their difficulty and complexity. The students receive a grade for their gain of sufficient knowledge (development of sufficient skills), where:  50-60% points-3,0, 60-70% points-3,5, 70-80% points-4,0, 80-90% points- 4,5, over 90% points –5,0. | | |
| **Student workload:**  Contact hours with a tutor, which include: 30 hours of lectures, 4 hours of outcome verification (average number of hours – 34 hours)  Individual work – (average number of hours 59 hours) | | |
| V. MODULE TYPE AND CONTENTS | | |
| I. General issues  1. The concept of tax; tax compared to other public levies  2. Elements of tax structure, types of taxes, different meaning of individual taxes as budget revenues  II. Sources of tax law  1. The constitutional basis of tax law  2. System of tax law sources  III. Polish tax system  1. General characteristics of the Polish tax system  2. Personal income tax and flat-rate forms of taxation with income tax  3. Corporate income tax  4. Tax on goods and services  5. Excise tax  6. Agricultural tax  7. Forest tax  8. Tax on inheritance and donations  9. Tax on civil law transactions  10. Tax on games  11. The tonnage tax  12. Local taxes and fees  III. Selected legal institutions of general tax law - in basic terms  1. Subjects of tax and legal relations (tax authorities, taxpayer, tax collector)  2. Interpretations of tax law regulations issued by the Minister of Finance and tax authorities,  3. Tax obligation  4. Tax liability  5. Ways of creating tax liabilities  6. Securing the fulfillment of tax obligations  7. Tax payment deadline  8. Tax arrears and late payment interest  9. Tax overpayment, its interest rate and refund rules  10. Expiry of tax liabilities with particular emphasis on payment and limitation  11. Tax relief, extension fee  12. Securing the fulfillment of tax obligations  13. Legal position of the taxpayer's legal successors  14. Third Party Tax Liability.  IV. Elements of international and European tax law. | | |
| VII. ECTS POINT BALANCE SHEET - STUDENT'S WORKLOAD | | |
| **Category** | | **Student’s workload** |
| ***Contact hours*** | |  |
| Participation in lectures | | 30 |
| Participation in classes, workshops | |  |
| Exam | | 2 |
| ***Independent student’s work*** | |  |
| Preparation for the lecture | | 25 |
| Preparation for the classes, workshops | |  |
| Preparation for the test | |  |
| Preparation for the exam | | 12 |
| Preparing the project | |  |
| Preparing multimedia presentation | |  |
| ***Total numer of hours*** | | 75 |
| ***ECTS points*** | | 3 |
| VIII. Recommended literature | | |
| 1. The Tax Ordinance Act from 29 august 1997 r.;  2. Nykiel W., Wilk M. (editors), Polish Tax System. Business Opportunities and Challenges - Warszawa 2017;  3. B. Kucharski, Polish commercial law in a nutshell – Łódź 2015;  4. Burzec M., Smoleń P., Introduction to Polish Tax Law– Berlin 2018. | | |