

Module card

I. GENERAL INFORMATION								
WITELON COLLEGIUM STATE UNIVERSITY DEPARTMENT OF SOCIAL AND HUMAN SCIENCE								
Field of study:		ADMINISTRATION, LAW, INTERNAL SECURITY						
Form of study:		Erasmus						
Module title:		Tax Law						
Module type:								
Language of lecture:		English						
Year of study:		Forms of teaching including number of teaching hours:						
Semester (winter/summer):	summer	Lectures	Classes	Laboratory	Project	Workshop	Seminar	Other
Total number of ECTS credits:	5	15	15					
Form of completion:								
Prerequisites:		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. LEARNING OBJECTIVES								
Learning objectives:								
<p>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.</p> <p>Aim 2-development of the students' skills of applying adequate law rules to certain situations.</p> <p>Aim 3-awareness of the level and scope of own knowledge in tax law, awareness of the importance of expert knowledge.</p>								
III. PROGRAMME CONTENT								
Content of the programme (topics of classes, presented with a breakdown into individual forms of classes with the indication of the number of hours needed for their realization)								
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Code	Course topics in theory							Number of hours
	<p>I. General issues</p> <p>1. The concept of tax; tax compared to other public levies</p> <p>2. Elements of tax structure, types of taxes, different meaning of individual taxes as budget revenues</p> <p>II. Sources of tax law</p> <p>1. The constitutional basis of tax law</p> <p>2. System of tax law sources</p> <p>III. Polish tax system</p> <p>1. General characteristics of the Polish tax system</p> <p>2. Personal income tax and flat-rate forms of taxation with income tax</p> <p>3. Corporate income tax</p>							15

	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	
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Code	Course topics in practice	Number of hours
	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. 15. Elements of international and European tax law.	15
VIII. RECOMMENDED LITERATURE		
Basic sources: 1. Nykiel W., Wilk M. (editors), Polish Tax System. Business Opportunities and Challenges - Warszawa 2017; 2. B. Kucharski, Polish commercial law in a nutshell – Łódź 2015; 3. Burzec M., Smoleń P., Introduction to Polish Tax Law– Berlin 2018.		
Additional sources: 1. The Tax Ordinance Act in Poland from 29 August 1997 r.		