



**KAPITAŁ LUDZKI**  
NARODOWA STRATEGIA SPÓJNOŚCI

Projekt współfinansowany przez  
Unię Europejską w ramach  
Europejskiego Funduszu  
Społecznego

**UNIA EUROPEJSKA**  
EUROPEJSKI  
FUNDUSZ SPOŁECZNY



<b>Course title</b>		<b>ECTS code</b>	
CIELSP202 Tax Law in Europe		10.0.6602	
<b>Name of unit administrating study</b>			
null			
<b>Studies</b>			
<b>faculty</b>	<b>field of study</b>	<b>type</b>	five-year Master's
Faculty of Law and Administration	Law	<b>form</b>	full-time
		<b>specialty</b>	all
		<b>specialization</b>	all
<b>Teaching staff</b>			
dr hab. Edvardas Juchnevičius, profesor uczelni; dr Łukasz Karczyński; dr hab. Anna Jurkowska-Zeidler, profesor uczelni; dr hab. Tomasz Widlak, profesor uczelni			
<b>Forms of classes, the realization and number of hours</b>		<b>ECTS credits</b>	
<b>Forms of classes</b>		3	
Lecture			
<b>The realization of activities</b>			
classroom instruction, online classes			
<b>Number of hours</b>			
Lecture: 15 hours			
<b>The academic cycle</b>			
2022/2023 winter semester			
<b>Type of course</b>		<b>Language of instruction</b>	
an elective course		english	
<b>Teaching methods</b>		<b>Form and method of assessment and basic criteria for evaluation or examination requirements</b>	
<ul style="list-style-type: none"> <li>- multimedia-based lecture</li> <li>- problem-focused lecture</li> <li>- seminar lecture</li> </ul>		<b>Final evaluation</b>	
		Graded credit	
		<b>Assessment methods</b>	
		<ul style="list-style-type: none"> <li>- ssignment work – conducting research and presenting results</li> <li>- (mid-term / end-term) test</li> <li>- assignment work – project or presentation</li> <li>- assignment work – completing a specific practical assignment</li> <li>- graded course credit based on individual grades obtained during the semester</li> <li>- oral course credit</li> </ul>	
		<b>The basic criteria for evaluation</b>	
		Grading scale: (A) very good (5.0) - 91% and more, (B) good plus (4.5) - 81% - 90%, (C) good (4.0) - 71% - 80%, (D) satisfactory plus (3.5) - 61% - 70%, (E) satisfactory (3.0) - 51% - 60%, (F) insufficient (2.0) - 50% and less. The percentage determines the percentage of knowledge and skills required for a given assessment. Percentages are rounded up to whole numbers in accordance with the generally applicable rounding rules.	
<b>Method of verifying required learning outcomes</b>			
<b>Required courses and introductory requirements</b>			
<b>A. Formal requirements</b>			
Proven oral and written English at least on B2 level.			

<p><b>B. Prerequisites</b> Basic knowledge of the principles of law in statutory and common law countries.</p>	
<p><b>Aims of education</b> The course is a basic introduction to the general issues of tax law.</p>	
<p><b>Course contents</b></p> <p>Principles of taxation Sources of tax law Personal income tax Corporate income tax Value added tax Tax on land and buildings Taxation of wealth Taxation of income from business and investment International aspects of income tax Tax planning</p>	
<p><b>Bibliography of literature</b></p> <p>Bibliography of literature Literature required to pass the course</p> <p>V. Thuronyi, Tax Law Design and Drafting, Springer, 1 edition (February 9, 2000) Taxation of International Transactions: Materials, Texts And Problems, 4th (American Casebook) [Hardcover] Charles H. Gustafson (Author), Robert J. Peroni (Author), Richard C. Pugh (Author) West; 4 edition (December 23, 2010)</p> <p>Extracurricular readings</p> <ol style="list-style-type: none"> <li>1. P. Harris, Income Tax in Common Law Jurisdictions, University of Cambridge 2006.</li> <li>2. International Taxation of Permanent Establishments: Principles and Policy (Cambridge Tax Law Series) [Hardcover] Michael Kobetsky (Author) Cambridge University Press; 1 edition (October 31, 2011)</li> <li>3. International Commercial Tax (Cambridge Tax Law Series) [Hardcover] Peter Harris (Author), David Oliver (Author) Cambridge University Press; 1 edition (September 6, 2010)</li> <li>4. Global E-Business Law &amp; Taxation [Hardcover] Ana D. Penn (Editor), Martha L. Arias (Editor) Oxford University Press, USA (April 16, 2009)</li> <li>5. The International Tax Law Concept of Dividend (Series on International Taxation) [Hardcover] Marjaana Helminen (Author)</li> </ol>	
<p><b>The learning outcomes (for the field of study and specialization)</b></p> <p>KNOWLEDGE K_WG01 has in-depth and ordered knowledge of the nature of legal sciences, their place in the system of sciences and relations to other sciences K_WG02 knows the terminology and concepts of law and related fields to an extended degree K_WG03 has in-depth knowledge about the system of powers in Poland, with particular emphasis on legislative and judicial power K_WG04 knows the system of Polish law, interrelationships within this system and connections between Polish law and European Union law and international law K_WG05 has structured knowledge of the types of legal relations and regularities that govern them K_WG06 has structured knowledge about person as an entity constituting social structures and the principles of their</p>	<p><b>Knowledge</b></p> <p>K_WG07 Student knows methods and tools, including techniques for obtaining data and information, and research methods appropriate for legal sciences and related fields K_WG08 Student has in-depth knowledge of the sources of Polish law, its changes and the process of its creation K_WG09 Student has in-depth and ordered knowledge of the processes of change in power systems and its individual organs as well as the consequences of these changes</p> <p><b>Skills</b></p> <p>K_UK09 Student has deepened ability to prepare oral presentations, in Polish and in a foreign language, in the field of law and related sciences K_UO11 Student is able to cooperate in a team and is able to coordinate the work of the team in solving legal problems, interpreting legal acts, preparing a written or oral position on K_UU12 Student is able to efficiently acquire knowledge and develop his professional skills using a variety of sources (in native and foreign languages) and modern technologies</p> <p><b>Social competence</b></p>

<p>functioning, as well as about person as an entity functioning in these structures</p> <p>K_WG07 knows methods and tools, including techniques for obtaining data and information, and research methods appropriate for legal sciences and related fields</p> <p>K_WG08 has in-depth knowledge of the sources of Polish law, its changes and the process of its creation</p> <p>K_WG09 has in-depth and ordered knowledge of the processes of change in power systems and its individual organs as well as the consequences of these changes</p> <p>K_WK10 knows and understands the basic concepts and principles in the field of protection of industrial property and copyright and understands the need for proper protection of intellectual property and management of its resources</p> <p>K_WK11 has in-depth knowledge of the principles of creating and developing basic forms of individual entrepreneurship</p> <p>K_WK12 has knowledge of health and safety at work in public administration institutions</p> <p>K_WK13 has in-depth knowledge of the functioning of self-governments of legal professions, knows the rules of exercising the profession of judge and prosecutor, has knowledge about the organization of justice in Poland</p> <p>SKILLS</p> <p>K_UW01 has deepened skills in observing and interpreting social phenomena, analyzes their connections with various areas, branches of law and related sciences</p> <p>K_UW02 is able to use and integrate theoretical knowledge of law and related scientific disciplines to analyze and interpret complex legal problems</p> <p>K_UW03 is able to use complex theoretical approaches to analyze, interpret and design legal strategies; can generate solutions to specific problems related to the law and forecast the course of their solutions and predict the effects of planned activities</p> <p>K_UW04 efficiently uses legal and professional principles and norms in undertaken professional activity</p> <p>K_UW05 can analyze and has the ability to diagnose moral and legal dilemmas in professional work</p> <p>K_UW06 is able to assess the usefulness of typical procedures and good practices for the implementation of complex tasks related to various areas related to law and related fields</p> <p>K_UK07 has developed the ability to understand and analyze social phenomena and to use this analysis in professional work</p> <p>K_UK08 has an in-depth ability to prepare various essays in Polish and in a foreign language related to his work</p>	<p>K_KK01 Student has deepened awareness of the level of their knowledge and skills, and also understands the need for lifelong learning</p> <p>K_KK02 Student is aware of the need to expand professional competences and qualifications as well as improves skills, is able to independently determine the directions of their own development and education in an extended and in-depth degree</p> <p>K_KO03 Student is ready to actively participate in groups, organizations and institutions carrying out professional activities related to law, at the same time is able to communicate with people who are not specialists in the field of law</p>
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<p>K_UK09 has deepened ability to prepare oral presentations, in Polish and in a foreign language, in the field of law and related sciences</p> <p>K_UK10 has language skills in the fields of science and scientific disciplines relevant to the field of study being studied, in accordance with the requirements set for level B2 + of the European Language Description System</p> <p>K_UO11 is able to cooperate in a team and is able to coordinate the work of the team in solving legal problems, interpreting legal acts, preparing a written or oral position on</p> <p>K_UU12 is able to efficiently acquire knowledge and develop his professional skills using a variety of sources (in native and foreign languages) and modern technologies</p> <p>COMPETENCES</p> <p>K_KK01 has deepened awareness of the level of their knowledge and skills, and also understands the need for lifelong learning</p> <p>K_KK02 is aware of the need to expand professional competences and qualifications as well as improves skills, is able to independently determine the directions of their own development and education in an extended and in-depth degree</p> <p>K_KO03 is ready to actively participate in groups, organizations and institutions carrying out professional activities related to law, at the same time is able to communicate with people who are not specialists in the field of law</p> <p>K_KO04 is ready to undertake the preparation of own social projects, taking into account legal, economic and political aspects, including the preparation and implementation of projects co-financed by the European Union</p> <p>K_KR05 prepares responsibly for his work, is able to set priorities at work which is properly laid out</p> <p>K_KR06 is convinced of the importance of behaving in an ethical and professional manner, acting in accordance with the principles of ethics</p> <p>K_KR07 is ready to take on professional challenges, undertakes efforts and is characterized by perseverance in the implementation of individual and team activities in the field of law and related sciences</p>	
<p><b>Contact</b></p> <p><a href="http://prawo.ug.edu.pl/pracownik/1222/edvard_juchnevic">http://prawo.ug.edu.pl/pracownik/1222/edvard_juchnevic</a></p>	