



KAPITAŁ LUDZKI
NARODOWA STRATEGIA SPÓJNOŚCI

Projekt współfinansowany przez
Unię Europejską w ramach
Europejskiego Funduszu
Społecznego

UNIA EUROPEJSKA
EUROPEJSKI
FUNDUSZ SPOŁECZNY



Course title		ECTS code	
PILSP202 Tax Law in Europe		10.0.3264	
Name of unit administrating study			
null			
Studies			
faculty	field of study	type	five-year Master's
Faculty of Law and Administration	Law	form	full-time
		specjalty	all
		specialization	all
Teaching staff			
prof. UG, dr hab. Edvardas Juchnevičius; dr hab. Tomasz Widlak; prof. UG, dr hab. Anna Jurkowska-Zeidler			
Forms of classes, the realization and number of hours		ECTS credits	
Forms of classes		2	
Wykład (to translate)			
The realization of activities			
blended learning, lectures in the classroom			
Number of hours			
Wykład (to translate): 15 hours			
2019/2020 winter semester			
Type of course		Language of instruction	
elective (to translate)		english	
Teaching methods		Form and method of assessment and basic criteria for evaluation or examination requirements	
<ul style="list-style-type: none"> - Analiza tekstów z dyskusją (to translate) - Analiza zdarzeń krytycznych (przypadków) (to translate) - Dyskusja (to translate) - Gry symulacyjne (to translate) - Metoda projektów (projekt badawczy, wdrożeniowy, praktyczny) (to translate) - Praca w grupach (to translate) - Rozwiązywanie zadań (to translate) - Wykład konwersatoryjny (to translate) - Wykład problemowy (to translate) - Wykład z prezentacją multimedialną (to translate) 		Final evaluation	
		Zaliczenie na ocenę (to translate)	
		Assessment methods	
		<ul style="list-style-type: none"> - ustalenie oceny zaliczeniowej na podstawie ocen cząstkowych otrzymywanych w trakcie trwania semestru (to translate) - wykonanie pracy zaliczeniowej - przeprowadzenie badań i prezentacja ich wyników (to translate) - zaliczenie ustne (to translate) - kolokwium (to translate) - wykonanie pracy zaliczeniowej - wykonanie określonej pracy praktycznej (to translate) - wykonanie pracy zaliczeniowej - projekt lub prezentacja (to translate) 	
		The basic criteria for evaluation	
		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.	
Sposób weryfikacji założonych efektów kształcenia (DO TŁUMACZENIA)			
All assumed learning outcomes will be verified during classes and course.			
Required courses and introductory requirements			
A. Formal requirements			
Proven oral and written English at least on B2 level.			

<p>B. Prerequisites Basic knowledge of the principles of law in statutory and common law countries.</p>	
<p>Aims of education The course is a basic introduction to the general issues of tax law.</p>	
<p>Course contents</p> <ul style="list-style-type: none"> 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>Bibliography of literature</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"> 1. P. Harris, Income Tax in Common Law Jurisdictions, University of Cambridge 2006. 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) 3. International Commercial Tax (Cambridge Tax Law Series) [Hardcover] Peter Harris (Author), David Oliver (Author) Cambridge University Press; 1 edition (September 6, 2010) 4. Global E-Business Law & Taxation [Hardcover] Ana D. Penn (Editor), Martha L. Arias (Editor) Oxford University Press, USA (April 16, 2009) 5. The International Tax Law Concept of Dividend (Series on International Taxation) [Hardcover] Marjaana Helminen (Author) 	
<p>KNOWLEDGE</p> <p>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</p> <p>K_WG02 knows the terminology and concepts of law and related fields to an extended degree</p> <p>K_WG03 has in-depth knowledge about the system of powers in Poland, with particular emphasis on legislative and judicial power</p> <p>K_WG04 knows the system of Polish law, interrelationships within this system and connections between Polish law and European Union law and international law</p> <p>K_WG05 has structured knowledge of the types of legal relations and regularities that govern them</p> <p>K_WG06 has structured knowledge about person as an entity constituting social structures and the principles of their functioning, as well as about person as an entity functioning</p>	<p>Knowledge</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</p> <p>K_WG08 Student has in-depth knowledge of the sources of Polish law, its changes and the process of its creation</p> <p>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>Skills</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</p> <p>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</p> <p>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>

in these structures

K_WG07

knows methods and tools, including techniques for obtaining data and information, and research methods appropriate for legal sciences and related fields

K_WG08

has in-depth knowledge of the sources of Polish law, its changes and the process of its creation

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

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

K_WK11

has in-depth knowledge of the principles of creating and developing basic forms of individual entrepreneurship

K_WK12

has knowledge of health and safety at work in public administration institutions

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

SKILLS

K_UW01

has deepened skills in observing and interpreting social phenomena, analyzes their connections with various areas, branches of law and related sciences

K_UW02

is able to use and integrate theoretical knowledge of law and related scientific disciplines to analyze and interpret complex legal problems

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

K_UW04

efficiently uses legal and professional principles and norms in undertaken professional activity

K_UW05

can analyze and has the ability to diagnose moral and legal dilemmas in professional work

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

K_UK07

has developed the ability to understand and analyze social phenomena and to use this analysis in professional work

K_UK08

has an in-depth ability to prepare various essays in Polish and in a foreign language related to his work

K_UK09

Social competence

K_KK01

Student has deepened awareness of the level of their knowledge and skills, and also understands the need for lifelong learning

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

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>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</p> <p>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</p> <p>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</p> <p>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</p> <p>has deepened awareness of the level of their knowledge and skills, and also understands the need for lifelong learning</p> <p>K_KK02</p> <p>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</p> <p>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</p> <p>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</p> <p>prepares responsibly for his work, is able to set priorities at work which is properly laid out</p> <p>K_KR06</p> <p>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</p> <p>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>Contact</p> <p>http://prawo.ug.edu.pl/pracownik/1222/edvard_juchnevic</p>	