



COURSE DESCRIPTION CARD - SYLLABUS

Course name

Tax Law [S2Log2-MPTS>PP]

Course

Field of study

Logistics

Year/Semester

1/2

Area of study (specialization)

Manager of a Transport and Forwarding Company

Profile of study

general academic

Level of study

second-cycle

Course offered in

Polish

Form of study

full-time

Requirements

compulsory

Number of hours

Lecture

15

Laboratory classes

0

Other (e.g. online)

0

Tutorials

15

Projects/seminars

0

Number of credit points

2,00

Coordinators

dr inż. Mirosław Kruszyński

miroslaw.kruszynski@put.poznan.pl

Lecturers

Prerequisites

When starting this course, the student should have basic knowledge of the economics and organization of transport and should know the principles of operation of a transport company. He should also have the ability to obtain information from the indicated sources and be ready to cooperate as part of the team.

Course objective

The aim of the course is to provide students with basic knowledge in the field of tax law in business transactions, including the scope of transport and forwarding.

Course-related learning outcomes

Knowledge:

1. Student knows the dependencies governing the application of tax law in a given area of transport and forwarding and their relationship with logistics [P7S_WG_01]
2. Student knows the extended concepts for transport and forwarding and specific issues related to it and logistics supply chain management, taking into account the application of tax law [P7S_WG_05]
3. Student knows the conditions of the functioning of transport and shipping companies as participants of logistic processes and the strategies of their functioning [P7S_WK_02]

Skills:

1. Student is able to gather, based on the literature on the subject and other sources (in Polish and English) and in an orderly manner, present information on the problem of applying tax law within the scope of transport and forwarding and specific issues related to it, and in the logistics supply chain management [P7S_UW_01]
2. Student is able to communicate using properly selected means in the professional environment and in other environments within the scope of transport and forwarding and related specific issues, and in the logistics supply chain management [P7S_UW_02]
3. Student is able to identify changes in requirements, standards, regulations, technical progress and the reality of the labor market, and on their basis determine the need to supplement his own and other knowledge [P7S_UU_01]

Social competences:

1. Student notices the cause-effect relationships in the implementation of the set goals and grading the significance of alternative or competitive tasks in the application of tax law [P7S_KK_01]
2. Student is aware of the responsibility and initiation of activities related to the formulation and transfer of information and cooperation in the society in the area of tax law application [P7S_KO_02]
3. Student is aware of the responsibility for their own work and readiness to submit to the rules of working in a team and bearing responsibility for jointly performed tasks [P7S_KR_01]

Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Lecture: The knowledge acquired in the scope of the lecture is verified on the basis of a final test in the form of a test consisting of 25 closed multiple-choice questions. Completion of the lecture after obtaining a minimum of 60% of points.

Exercises: Credit based on the result of the final test in the form of a test with multiple-choice closed questions - 25 questions - after obtaining a minimum of 60% of points and active participation in classes

Programme content

The program content includes knowledge of tax law in relation to road transport of goods and passengers

Course topics

Lecture: Value Added Tax (VAT). Value Added Tax (VAT) on transport services. Tax on means of transport. Motor vehicle tax. Taxes related to the use of vehicles. Tax on certain road haulage vehicles, tolls, and infrastructure charges. Excise tax on fuels. Toll for driving on national roads. Income tax. Corporate tax. Income tax from individuals.

Exercises: Best practices and case studies in the field of tax law (case studies).

Teaching methods

Lecture: an informative lecture supported by a multimedia presentation illustrated with examples.

Exercises: exercise method supported by a multimedia presentation illustrated with examples and performing tasks given by the teacher - practical exercises (solving case studies).

Bibliography

Basic:

1. Mastalski R., Prawo podatkowe, C.H. Beck, Warszawa, 2021.
2. Smoleń P. (red.), Prawo podatkowe, C.H. Beck, Warszawa, 2021.

Additional:

1. Dowgier R., Sieńko R., Prawo podatkowe. Minirepetytorium, Wolters Kluwer, Warszawa, 2017.
2. Etel L. (red.), Ordynacja podatkowa. Komentarz, Wolters Kluwer Polska, Warszawa, 2022.

Breakdown of average student's workload

| | Hours | ECTS |
|--|-------|------|
| Total workload | 50 | 2,00 |
| Classes requiring direct contact with the teacher | 30 | 1,00 |
| Student's own work (literature studies, preparation for laboratory classes/ tutorials, preparation for tests/exam, project preparation) | 20 | 1,00 |