

Title:	Polish public financial law
Lecture hours:	45
Study period: (summer/winter)	Winter and summer
Number of credits:	6
Assessment methods:	Attendance at the course, active participation, final exam, essay
Language of instruction:	English
Prerequisites:	none
Course content:	The aim of the course is to enable students to learn and understand the basic concepts of Polish public finance law. The course covers issues of public finance, taxation, and supervision of financial institutions. Particular emphasis will be placed on the following topics: 1. Definition, sources of law, and basic concepts of public finance law. 2. The state budget and the rules for its implementation. 3. Budgets of local government units and the rules for their implementation. 4. Finances of other public entities. 5. Supervision of financial matters by public authorities. 6. The tax system in Poland. Tax administration. 7. Direct taxes. 8. Indirect taxes. 9. Other public levies. 10. Tax proceedings. 11. Supervision of financial institutions. Polish Financial Supervision Authority. 12. Administrative and legal aspects of banking operations. 13. Administrative and legal aspects of insurance companies. 14. Administrative and legal aspects of the operation of financial markets and other financial institutions. 15. Polish public financial law in the context of European and international regulations.
Learning outcomes:	The course will provide examiners with knowledge of the theoretical and detailed aspects of public financial law in Poland. Classes, conducted through case studies and case law and literature analysis, will allow students to expand their knowledge and acquire new analytical skills in the interpretation and application of financial law. Through comparative analysis, students will be able to analyze the public financial law system, identify its strengths and weaknesses, and formulate proposals for changes, implementation, or application of specific legal solutions.
Name of lecturer:	PhD Michał Kiedrzynek
Contact (email address):	michalkk@ukw.edu.pl

Literature:	Dobaczewska A., Drwiłło A. Polish financial law, Gdańsk-Warszawa 2009,
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