NOVA UNIVERZA
FAKULTETA ZA DRŽAVNE IN EVROPSKE ŠTUDIJE

UČNI NAČRT PREDMETA / COURSE SYLLABUS	
Predmet:	Davki
Course title:	Taxes

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Državne in evropske študije I. stopnja		2	4
Government and european studies I. degree		2	4

Vrsta predmeta / Course type obvezni / mandatory

Univerzitetna koda predmeta / University course code:

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individual work	ECTS
45	0	20	0	0	135	8

Nosilec predmeta / Lecturer: doc. dr. Marjan Špilar / Assist. Prof. Marjan Špilar, Phd

Jeziki / Languages:	
Predavanja / Lectures:	slovenski / slovenian
Vaje / Tutorial:	slovenski / slovenian

Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:	**Prerequisites:**
Vpis v 3. letnik študija. Vsaj 80% prisotnost na predavanjih.	Enrollment in the 3nd year of study. At least 80% attendence at lectures.

Vsebina:	**Content (Syllabus outline):**
1. Uvod: 1.1 Opredelitev davčnega prava 1.2 Javnopravne obveznosti 1.3 Davki in podobne dajatve 1.4 Klasifikacija davkov 1.5 Umestitev davčnega prava v davčni sistem 1.6 Viri davčnega prava	1 Introduction: 1.1 Definition of tax law 1.2 Public obligations 1.3 Taxes and similar duties 1.4 Classification of taxes 1.5 The placement of tax law into the tax system 1.6 Sources of tax law

2 Splošni del materialnega davčnega prava: 2.1 Načelo pravne države in davčno pravo 2.2 Davčni zakonski dejanski stan 2.3 Davčnopravno razmerje 2.4 Premoženjsko davčnopravno razmerje (elementi, vrste obveznosti, nastanek, zapadlost, prenehanje, odlog) 3 Posebni del materialnega davčnega prava: 3.1 Davki na dohodek (dohodnina, davek od dohodka pravnih oseb) 3.2 Davki na potrošnjo (davek na dodano vrednost) 3.3 Davki na premoženje (davek na promet nepremičnin, davek na dediščine in darila, davek na nepremičnine) 4 Davčni postopek in davčni organi: (opredelitev, udeleženci, določanje davka, davčni organi, načela pristojnosti)	2 General part of substantive tax law: 2.1 The principle of the rule of law and tax law 2.2 The elements of tax law norms 2.3 Tax legal relationship 2.4 Material tax law relationship (elements, types of liabilities, occurrence, maturity, cessation, deferral) 3 Special part of the substantive tax law: 3.1 Taxes on income (personal income tax, corporate income tax) 3.2 Taxes on consumption (value added tax) 3.3 Taxes on property (tax on real estate sales, inheritance and gift tax, tax on real estate) 4 Tax procedure and Tax authorities: (definition, participants, assessment of tax, tax authorities, tax principles, competencies)

Temeljni literatura in viri / Readings:

1. Bojan Škof in drugi: Davčno pravo. Pravna fakulteta univerze v Mariboru in Davčno-finančni raziskovalni inštitut, Maribor, 2007.
2. Maja Klun, Tatjana Jovanović. Davčni sistem. 2. dop. Izdaja, Univerza v Ljubljani, Fakulteta za upravo, Ljubljana, 2020.
3. Tone Jerovšek, Ivan Simić, Bojan Škof (ur.): Zakon o davčnem postopku s komentarjem. Davčno izobraževalni inštitut, Ljubljana, Davčno finančni raziskovalni inštitut Maribor, 2008.

Cilji in kompetence:	**Objectives and competences:**

Cilji: - študente seznaniti s temeljnimi pojmi davčnega prava, - študente seznaniti z ustavnimi omejitvami pri predpisovanju davkov, - študente naučiti temelje splošnega davčnega obligacijskega prava, - študente naučiti temelje tistih vrst davkov, s katerimi se bodo v življenju največkrat srečali, - študente naučiti uporabljati pridobljeno znanje v praksi (reševanje osnovnih davčnih primerov). Kompetence: Študentje bodo znali ugotoviti probleme enostavnih davčnih zadev in jih razrešiti.	Objectives: - acquaint the students to the basic concepts of tax law, - to acquaint the students with constitutional restrictions in prescribing taxes, - to teach the students the fundamentals of general tax liability law, - to teach the students the fundamentals of those types of taxes that they will most likely meet in live, - to teach the students how to use the acquired knowledge in practice (solving basic tax cases). Competences: Students will be able to identify the problems of simple tax matters and resolve them.
Predvideni študijski rezultati:	**Intended learning outcomes:**
Znanje in razumevanje: Po uspešno zaključenem predmetu bodo študentje znali in razumeli: - kaj so davki in kako teorija klasificira davke, - kdo davke sprejema, v kakšni obliki ter kakšna vsebino bi davčne norme morale imeti, - kaj je davčna obveznost, kdaj nastane, zapade, in na kakšne načina lahko preneha, - kaj so davkom pripadajoče dajatve, - kdaj ima zavezanec pravico do vračila plačanega davka, - osnove najbolj tipičnih vrst davkov na dohodek, potrošnjo in premoženje.	Knowledge and understanding: After successfully finishing the course the students will be able to: - what are taxes and how they are theoretically classified, - who introduces taxes, in what form, and what content should tax norms have, - What is the tax liability, when it occurs, when is it due, and in what ways it can cease, - what are the tax-related duties, - when the taxpayer has the right to repayment of the tax paid, - basics of the most typical types of taxes on income, consumption and wealth.

Metode poučevanja in učenja:	**Learning and teaching methods:**
- teoretična predavanja z različnimi razpravami o aktualni upravni in sodni praksi, - vaje, - samostojno učenje, - e-učenje	- theoretical lectures, including various discussions on the current administrative and judicial practice, - tutorials, - self-directed learning, - e-learning.

Načini ocenjevanja:	Delež (v %) / Weight (in %)	**Assessment:**
Pisni ali ustni izpit	100 %	Written or oral exam

Reference nosilca / Lecturer's references:

Doc. dr. Marjan Špilar je na Fakulteti za državne in evropske študije habilitiran za področje javne uprave. Diplomiral, magistriral in doktoriral je na Pravni fakulteti Univerze v Mariboru. Na upravnem in davčnem področju ima več letne delovne izkušnje. Zaposlen je v finančni upravi Republike Slovenije. Predmet njegovega proučevanja je materialno in procesno davčno pravo ter upravno procesno pravo.
Bibliografija:
https://bib.cobiss.net/bibliographies/si/webBiblio/bib201_20210621_133014_a30942563.html

Marjan Špilar, PhD, is an Assistant Professor at the Faculty of Government and European Studies, where he obtained habilitation in the field of public administration. He received his Bachelor's, Master's degree, and PhD at the Faculty of Law, University of Maribor. He has extensive work experience in the field of administration and taxation and is currently employed at the Financial Administration of the Republic of Slovenia. His main field of research is substantive and procedural tax law and administrative procedure law.
Bibliography:
https://bib.cobiss.net/bibliographies/si/webBiblio/bib201_20210621_133014_a30942563.html