



NOVA
UNIVERZA

FAKULTETA
ZA DRŽAVNE IN
EVROPSKE ŠTUDIJE

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	Davčni postopki
Course title:	Tax procedures

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Državne in evropske študije I. stopnja		3	5
Government and european studies I. degree		3	5

Vrsta predmeta / Course type

obvezni / mandatory

Univerzitetna koda predmeta / University course code:

Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
40	0	30	0	0	130	8

Nosilec predmeta / Lecturer:

Izr. prof. dr. Tatjana Horvat

Jeziki /

Languages:

Predavanja /

Lectures:

Vaje / Tutorial:

slovenski /

slovenian

Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:

Vpis v 2. letnik. Vsaj 80% prisotnost na predavanjih.

Prerequisites:

Enrollment in the 2nd year of study. At least 80% attendance at lectures.

Vsebina:

1. Uvod v davčne postopke.
2. Temeljni pojmi v davčnih postopkih (transferne cene, zavezujoča informacija, davčna tajnost, davčna dokumentacija, dokazila...)

Content (Syllabus outline):

1. Introduction to tax procedures.
2. Basic concepts of tax procedure law (transfer prices, binding information, tax secrecy, tax documentation, evidences...).



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3. Davki in proračuni.
4. Temeljna načela davčnega procesnega prava.
5. Načini ugotavljanja različnih davčnih obveznosti.
6. Vloga davčnega organa.
7. Postopki davčnega nadzora.
8. Davčna izvršba.
9. Drugi postopki, v Zakonu o davčnem postopku, Zakonu o finančni upravi in Zakonu o finančnem poslovanju.
10. Davčno inšpiciranje: odgovornosti zaposlenih za davke, davčni postopek in davčna inšpekcija, uporaba internih aktov.
11. Davčne utaje: motivi in vrste davčni utaj.
12. Izzivi davčnih postopkov v prihodnosti (umetna inteligenca, kriptovalute,...)

3. Tax and budgets.
4. Basic principles of tax procedural law.
5. Methods of determining tax liabilities.
6. The role of the tax authority.
7. The procedures of tax control.
8. Tax Enforcement.
9. Some other procedures from Law on Tax Procedure Act, Law on Financial Administration and Law on financial operations.
10. Tax inspection: employees' responsibilities for taxes, tax procedure and tax inspection, use of internal acts.
11. Tax evasion: motives and types of tax evasion.
12. Challenges for future tax procedures (artificial intelligence, cryptocurrencies)

Temeljni literatura in viri / Readings:

Obvezna:

1. Townsend, John A. and Townsend, John A., Federal Tax Procedure (2021 Practitioner Ed.) (August 1, 2021). Available at SSRN: <https://ssrn.com/abstract=3897433> or <http://dx.doi.org/10.2139/ssrn.3897433>
2. Zakon o davčnem postopku (Uradni list RS, 2020)
3. Alshira'h, Ahmad F., Moh'd Alsquour, Abdalwali Lutfi, Adi Alsyounf, and Malek Alshirah. 2020. "A Socio-Economic Model of Sales Tax Compliance" *Economies* 8, no. 4: 88. <https://doi.org/10.3390/economies8040088>
4. Mihaela Mocanu, Sergiu-Bogdan Constantin & Vasile Răileanu (2021) Determinants of tax avoidance – evidence on profit tax-paying companies in Romania, *Economic Research-Ekonomska Istraživanja*, DOI: [10.1080/1331677X.2020.1860794](https://doi.org/10.1080/1331677X.2020.1860794)

Priporočena:

5. OECD: [OECD Policy Responses to Coronavirus \(COVID-19\)](https://www.oecd.org/coronavirus/policy-responses/tax-and-fiscal-policies-after-the-covid-19-crisis-5a8f24c3/), Tax and fiscal policies after the COVID-19 crisis, 14 October 2021. <https://www.oecd.org/coronavirus/policy-responses/tax-and-fiscal-policies-after-the-covid-19-crisis-5a8f24c3/>

6. Ministrstvo za finance, FURS: Transferne cene, Januar 2022. <https://www.fu.gov.si>
7. European Parliament: Exploring the opportunities and challenges of new technologies for EU tax administration and policy. Oktober 2021.
[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/695458/IPOL_STU\(2021\)695458_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/695458/IPOL_STU(2021)695458_EN.pdf)

Cilji in kompetence:

Cilji:

1. Seznaniti študente, kako deluje davčna služba.
2. Študente seznaniti z načini ugotavljanja davčne obveznosti.
3. Študente seznaniti z različnimi davčnimi postopki, v katerih davčni organi odločajo o pravicah in obveznostih davčnih zavezancev.
4. Prikazati temeljne pravice davčnih zavezancev v davčnih postopkih.

Kompetence:

1. Uporaba teoretičnih znanj pri reševanju konkretnih primerov na osnovni ravni.
2. Seznanitev študentov z upravno, finančno in sodno prakso v različnih davčnih postopkih.

Objectives and competences:

Objectives:

1. To introduce students how tax administration works.
2. Introduce students about the methods of determining tax liability.
3. To acquaint students with different tax procedures in which tax authorities are deciding about taxpayers' rights and obligations.
4. To show basic right that taxpayers have in different tax procedures.

Competences:

1. The usage of theoretical knowledge in solving factual cases on a basic level.
2. To acquaint students with administrative practise and jurisprudence in different tax procedures.

Predvideni študijski rezultati:

Znanje in razumevanje:

1. Uporabljati prednosti davčnega postopka v zasebne in službene namene
2. Pripraviti enostavni upravni akt s področja obdavčenja.
3. Uporaba zamisli in konceptov pri reševanju problemov s področja tem, povezanih z davčnim postopkom

Intended learning outcomes:

Knowledge and understanding:

1. Use the benefits of the tax procedure for private and business purposes
2. Prepare a simple administrative act in the field of taxation.
3. Application of ideas and concepts in solving problems in the field of topics related to the tax procedure

Metode poučevanja in učenja:

Learning and teaching methods:

Predavanja in vaje, e-učenje	Lectures and tutorial, e-learning
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Načini ocenjevanja:		Delež (v %) / Weight (in %)	Assessment:
Pisni izpit	50 %		Written exam
Krajši in / ali daljši pisni izdelki	50 %		Shorter and / or longer written works

Reference nosilca / Lecturer's references:

Izr. prof. dr. Tatjana Horvat je habilitirana za področje računovodstva in revizije na Univerzi na Primorskem. Je dekanja večjega javnega visokošolskega zavoda. Je nosilec treh ekspertnih licenc, in sicer Državni notranji revizor, Preizkušeni notranji revizor in Preizkušeni računovodja. Kot Državni notranji revizor se v svoji praksi srečuje z dokazovanjem v davčnih postopkih s strani davčnih zavezancev. Na ministrstvu za pravosodje RS je članica komisije za pridobivanje naziva sodni izvedenec za področje finance, bančništva in vrednotenja podjetij. V bibliografiji ima več kot 500 objav, med katerimi so izvirni znanstveni članki, strokovni članki, monografije, mentorstva, prispevki na mednarodnih znanstvenih konferencah in drugo.

Assoc. prof. dr. Tatjana Horvat has a habilitation in accounting and auditing from the University of Primorska. She is the dean of a bigger public higher education institution. She is the holder of three expert licenses, namely the State Internal Auditor, the Certified Internal Auditor and the Certified Accountant. As a State Internal Auditor, in her practice she encounters evidence in tax proceedings by taxpayers. At the Ministry of Justice of the Republic of Slovenia, she is a member of the commission for obtaining the title of forensic expert in the field of finance, banking and company valuation. She has more than 500 publications in the bibliography, including original scientific articles, professional articles, monographs, mentorships, contributions to international scientific conferences and more.

Bibliography: 26737

<https://cris.cobiss.net/ecris/si/sl/researcher/19922>