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EVROPSKE ŠTUDIJE

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	Davčni postopki
Course title:	Tax Procedures and Tax Administration

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Državne in evropske študije I. stopnja		2	3
Government and European studies I. degree		2	3

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	80	6

Nosilec predmeta / Lecturer:

prof. dr. Vito Bobek

**Jeziki /
Languages:**

**Predavanja /
Lectures:** slovenski /
slovenian
Vaje / Tutorial:

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 davčno procesno pravo in davčno upravo
2. Temeljna načela davčnega postopka in pravice davčnih zavezancev
3. Davčni organi in davčna uprava

Content (Syllabus outline):

1. Introduction to Tax Procedure Law and Tax Administration
2. Principles of Tax Procedure Law and Taxpayer Rights
3. Tax Authorities and Tax Administration



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4. Ugotavljanje davčnih obveznosti 5. Davčni nadzor in davčna inšpekcija 6. Davčna izvršba in postopki izterjave davčnih obveznosti 7. Pravna sredstva in upravni spor v davčnih postopkih 8. Mednarodno sodelovanje na področju obdavčitve – izmenjava davčnih informacij, – standardi OECD, – projekt BEPS (preprečevanje erozije davčne osnove in preusmerjanja dobička), – direktive DAC o upravnem sodelovanju na področju obdavčitve, – mednarodna upravna pomoč v davčnih zadevah. 9. Dokumentacija o transfernih cenah 10. Davčna skladnost in upravljanje davčnih tveganj 11. Davčna utaja, davčno izogibanje in davčne goljufije 12. Digitalizacija davčne uprave – umetna inteligenca, – velepodatki (Big Data), – elektronsko izdajanje računov (e-računi), – tehnologija veriženja blokov (blockchain), – kriptovalute, – digitalno davčno poročanje. 13. Prihodnji izzivi davčne uprave – globalni minimalni davek, – prvi in drugi steber mednarodne davčne reforme OECD (Pillar One in Pillar Two), – obdavčitev z vidika ESG, – obdavčitev digitalnega gospodarstva, – čezmejna obdavčitev.	4. Determination of Tax Liabilities 5. Tax Audits and Tax Inspections 6. Tax Collection and Enforcement Procedures 7. Legal Remedies and Administrative Dispute Procedures 8. International Tax Cooperation – Exchange of information – OECD standards – BEPS – DAC Directives – Mutual Administrative Assistance 9. Transfer Pricing Documentation 10. Tax Compliance and Tax Risk Management 11. Tax Evasion, Tax Avoidance and Tax Fraud 12. Digitalisation of Tax Administration – Artificial Intelligence – Big Data – e-invoicing – blockchain – cryptocurrencies – digital reporting 13. Future Challenges of Tax Administration – global minimum tax – Pillar One & Pillar Two – ESG taxation – digital economy – cross-border taxation
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Temeljni literatura in viri / Readings:

Obvezna literatura

- Pistone, P., Roeleveld, J., Hattingh, J., West, C., & Pinto Nogueira, J. F. (2019). *Fundamentals of taxation: An introduction to tax policy, tax law and tax administration*. International Bureau of Fiscal Documentation (IBFD).
- Organisation for Economic Co-operation and Development. (2024). *Tax administration 2024: Comparative information on OECD and other advanced and emerging economies*. OECD Publishing. <https://doi.org/10.1787/23077727>
- Republika Slovenija. (2025). *Zakon o davčnem postopku (ZDavP-2)*. Uradni list Republike Slovenije.
- Alshira'h, A. F., Alsqour, M. A., Alsyuf, A., & Alshirah, M. (2020). A socio-economic model of sales tax compliance. *Economies*, 8(4), Article 88. <https://doi.org/10.3390/economies8040088>

Priporočena literatura

- Mocanu, M., Constantin, S.-B., & Răileanu, V. (2021). Determinants of tax avoidance: Evidence on profit tax-paying companies in Romania. *Economic Research-Ekonomska Istraživanja*. <https://doi.org/10.1080/1331677X.2020.1860794>
- Kovač, P. (2019). Alternativni pristopi v davčnih postopkih. *Pravna praksa*, 9–10.
- Organisation for Economic Co-operation and Development. (2019). *Model tax convention on income and on capital 2017 (Full Version)*. OECD Publishing. <https://doi.org/10.1787/g2g972ee-en>
- European Parliament. (2021). *Exploring the opportunities and challenges of new technologies for EU tax administration and policy*.
- Finančna uprava Republike Slovenije. (2025). *Transferne cene – smernice in pojasnila*. <https://www.fu.gov.si>

Cilji in kompetence:

Objectives and competences:



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Splošne kompetence

- analitično in kritično presojanje davčnih postopkov;
- uporaba pravnih virov;
- argumentirano pravno odločanje;
- etično ravnanje;
- reševanje kompleksnih upravnih problemov;
- učinkovita komunikacija z davčnimi organi;
- uporaba digitalnih informacijskih sistemov.

Predmetno-specifične kompetence

- razumeti davčni postopek;
- uporabljati ZDavP-2;
- analizirati davčne obveznosti;
- interpretirati sodno prakso;
- pripraviti procesne dokumente;
- razlikovati davčni nadzor, inšpekcijo in izvršbo;
- analizirati mednarodne davčne postopke;
- uporabljati digitalna orodja pri davčnih postopkih.

General Competences

- the ability to analyse and critically evaluate tax procedures;
- the ability to identify, interpret, and apply legal sources;
- the ability to make well-reasoned legal decisions based on applicable legislation and case law;
- the ability to act in accordance with ethical principles and professional standards;
- the ability to solve complex administrative and tax-related problems;
- the ability to communicate effectively with tax authorities and other stakeholders;
- the ability to use digital information systems in tax administration and tax procedures.

Subject-Specific Competences

- to understand the principles and procedures of tax procedure law;
- to apply the provisions of the Slovenian Tax Procedure Act (ZDavP-2);
- to analyse tax liabilities and the determination of tax obligations;
- to interpret legislation and relevant case law in the field of taxation;
- to prepare basic procedural documents used in tax proceedings;
- to distinguish between tax control, tax inspection, and tax enforcement procedures;
- to analyse international tax procedures and mechanisms of administrative cooperation in tax matters;



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- to use digital tools and information technologies in tax administration and tax procedures.

Predvideni študijski rezultati:

Študent zna:

- razložiti temeljna načela davčnega postopka;
- analizirati davčne obveznosti fizičnih in pravnih oseb;
- uporabiti določbe ZDavP-2 pri reševanju konkretnih primerov;
- pripraviti osnovne procesne akte v davčnem postopku;
- razlikovati posamezne oblike davčnega nadzora;
- interpretirati sodno prakso slovenskih sodišč in Sodišča EU;
- presojati uporabo digitalnih tehnologij pri izvajanju davčnih postopkov;
- analizirati vpliv mednarodnega davčnega sodelovanja na nacionalne davčne postopke.

Intended learning outcomes:

Students will be able to:

- explain the fundamental principles of tax procedure law;
- analyse the tax liabilities of individuals and legal entities;
- apply the provisions of the Slovenian Tax Procedure Act (ZDavP-2) to resolve practical tax cases;
- prepare basic procedural documents used in tax proceedings;
- distinguish between different forms of tax control, tax inspection, and tax enforcement procedures;
- interpret the case law of Slovenian courts and the Court of Justice of the European Union (CJEU);
- evaluate the application of digital technologies in the implementation of tax procedures;
- analyse the impact of international tax cooperation on national tax procedures.

Metode poučevanja in učenja:

Predavanja in vaje, e-učenje, delo v skupinah, delo na študijskih primerih, kombiniran način študija:

- analiza sodne prakse
- simulacija davčnega postopka
- analiza odločb FURS
- delo z zakonodajo
- reševanje praktičnih primerov

Learning and teaching methods:

Lectures and tutorials, e-learning, group work, case study analysis, and blended learning, including:

- analysis of case law;
- simulation of tax procedures;
- analysis of decisions issued by the Financial Administration of the Republic of Slovenia (FURS);



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– uporaba informacijskih baz	– interpretation and application of tax legislation; – solving practical tax cases; – use of legal and tax information databases.
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Načini ocenjevanja:

Delež (v
%) /
Weight
(in %)

Assessment:

– reševanje praktičnih davčnih primerov – seminarska naloga oziroma analiza sodbe – ustni izpit	20 % 30 % 50 %	– solving practical tax cases – seminar paper or case law analysis – oral examination
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Reference nosilca / Lecturer's references:

- BOBEK, Vito, ZVER, Monika, HORVAT, Tatjana. Legislative shifts and tax compliance : the impact of receipt issuance requirements on fiscal verification in Slovenia. *Naše gospodarstvo : revija za aktualna ekonomska in poslovna vprašanja*. [Spletna izd.]. 2026, vol. 72, no. 1, str. 10-23, ilustr. ISSN 2385-8052. <https://journals.um.si/index.php/oe/en/article/view/5954>, [Digitalna knjižnica Univerze v Mariboru – DKUM](#), DOI: [10.2478/ngoe-2026-0002](https://doi.org/10.2478/ngoe-2026-0002). [COBISS.SI-ID [277489155](#)]
- GHOSH, Shuporna, BOBEK, Vito, KIRBIŠ ROJS, Monika, HORVAT, Tatjana. A research on regulatory framework and tax for digital platform business. *International journal of electronic trade*. 2023, vol. 1, no. 1, str. 40-58, ilustr. <https://www.inderscience.com/storage/f374861021112519.pdf>, DOI: [10.1504/IJETRADE.2023.133314](https://doi.org/10.1504/IJETRADE.2023.133314). [COBISS.SI-ID [166258435](#)]
- HORVAT, Tatjana, TRAVNER, Urška, SKOKO, Hazbo, BOBEK, Vito. The influence of profit, revenues and debt on audit prices in large companies : insights from Slovenia. *Ekonomski istraživanja*. 2022, vol. 35, no. 1, str. 778-798, ilustr. ISSN 1848-9664. <https://www.tandfonline.com/doi/full/10.1080/1331677X.2021.1934057>, DOI: [10.1080/1331677X.2021.1934057](https://doi.org/10.1080/1331677X.2021.1934057). [COBISS.SI-ID [71249923](#)]
- HORVAT, Tatjana, VIDMAR, Marijanca, JUSTINEK, Gorazd, BOBEK, Vito. Legislative, organisational, and economic factors of debt level of municipalities in Slovenia. *Lex localis : revija za lokalno samoupravo*. [Tiskana izd.]. Oct. 2020, vol. 18, no. 4, str. 1067-1093, ilustr. ISSN 1581-5374. DOI: [10.4335/18.3.1067-1093\(2020\)](https://doi.org/10.4335/18.3.1067-1093(2020)). [COBISS.SI-ID [36331267](#)]
- HORVAT, Tatjana, DOLLO HAUWANGA, Israel, BOBEK, Vito. Digitalization of the economy and taxation challenges. V: LAPORŠEK, Suzana (ur.), SEDMAK, Suzana (ur.), TRNAVČEVIČ, Anita (ur.). *Toward green, inclusive, and digital growth : MIC 2023 - Management International Conference : abstracts of the joint international conference organized by University of Primorska, Faculty of Management, Slovenia [and] University of Trieste, Department of Economics, Business, Mathematics and Statistics (DEAMS), Italy [and] Juraj Dobrila University of Pula, Faculty of*



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