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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		2	3
Government and european studies I. degree		2	3

Vrsta predmeta / Course type

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:

Jeziki / Languages:	Predavanja /	slovenski /
	Lectures:	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 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. Pistone, Pasquale & Roeleveld, Jennifer & Hattingh, Johann & West, Craig & Pinto Nogueira, João Félix. (2019). Fundamentals of Taxation: Introduction to Tax Policy. Tax Law and Tax Administration (<https://www.researchgate.net>, free download)
2. Zakon o davčnem postopku (Uradni list RS, 2023)
3. Alshira'h, Ahmad F., Moh'd Alsqour, Abdalwali Lutfi, Adi Alsyouf, and Malek Alshirah. 2020. "A Socio-Economic Model of Sales Tax Compliance" *Economies* 8, no. 4: 88. <https://doi.org/10.3390/economies8040088>

Priporočena:

1. 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)
2. Polonca Kovač: Alternativni pristopi v davčnih postopkih, Pravna praksa, 2019, št. 9-10.
3. Ministrstvo za finance, FURS: Transferne cene, Januar 2022. <https://www.fu.gov.si>
4. 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\(2021\)010010.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/695458/IPOL_STU(2021)010010.pdf)



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Cilji in kompetence:

Cilji:

1. Seznaniti študente, kako deluje davčna služba v povezavi z javno upravo.
2. Študente seznaniti z načini ugotavljanja davčne obveznosti v povezavi z davčnim pravom.
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 in inšpiciranjih.

Kompetence:

1. Uporaba teoretičnega znanja pri reševanju konkretnih primerov na osnovni ravni davčnega prava.
2. Seznanitev študentov z upravno, finančno in sodno prakso v različnih davčnih postopkih.
3. Seznanitev in uporaba temeljnih pojmov davčnih postopkov v gospodarstvu in javni upravi.

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.
3. Familiarization and application of basic concepts of tax procedures in business and public administration.

Predvideni študijski rezultati:

Znanje in razumevanje:

1. Uporabljati prednosti davčnega postopka v osebne in poslovne namene
2. Pripraviti enostavni upravni akt s področja obdavčenja.

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.



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EVROPSKE ŠTUDIJE

3. Uporaba zamisli in konceptov pri reševanju problemov s področja tem, povezanih z davčnim postopkom in inšpiciranjem
4. Kvalitativno analizirati davčne obveznosti, posledice davčnih utaj in obveznosti davčnih postopkov

3. Application of ideas and concepts in solving problems in the field of topics related to the tax procedure
4. Qualitatively analyze tax obligations, the consequences of tax evasion and the obligations of tax procedures

Metode poučevanja in učenja:

Predavanja in vaje, e-učenje, delo v skupinah, delo na študijskih primerih.

Learning and teaching methods:

Lectures and tutorial, e-learning, work in groups, work on study cases

Delež (v %) /

Načini ocenjevanja:

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>



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Izpostavljene reference nosilca predmeta:

- BOBEK, Vito, GHOSH, Shuporna, HORVAT, Tatjana. The future of digital platform economy from a perspective of GDP, tax policies, FDI and regulatory framework in EU countries. V: BEVANDA, Vuk (ur.). *Selected papers*. Belgrade [etc.]: Association of economists and managers of the Balkans [etc.], 2021. Str. 55-63. EMAN conference collection. ISBN 978-86-80194-44-8. ISSN 2683-4510.
- ZÖCHLING, Aigul, HORVAT, Tatjana. Taxes as a factor of financial service organisations entering Kazakhstan. V: *Problemy sovremennoj agrarnoj nauki : materialy meždunarodnoj naučnoj konferencii, Krasnojarsk, 15. oktjabrja 2018*. Krasnojarsk: Krasnojarskij gosudarstvennyj agrarnyj universitet, 2018.
- 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
- HORVAT, Tatjana. Notranja revizija financiranja javnega vzgojno-izobraževalnega zavoda. *Vodenje v vzgoji in izobraževanju*. 2017, letn. 15, [št.] 3, str. 67-82, 124, tabele. ISSN 1581-8225
- HORVAT, Tatjana. Notranja revizija porabe prihodkov javnega izobraževalnega zavoda = Internal auditing of using revenue in public education institution. V: *Economics & management: globalization challenges : conference proceedings*. International scientific conference EMAN 2017, Ljubljana, Slovenia, March 30, 2017. Belgrade: Association of Economists and Managers of the Balkans ... [et al.], 2017.