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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 / 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 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...).



NOVA
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FAKULTETA
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EVROPSKE ŠTUDIJE

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,...)
13. Povezava med davčno politiko in makroekonomskimi cilji države.

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)
13. The connection between tax policy and the country's macroeconomic objectives.

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>



NOVA
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FAKULTETA
ZA DRŽAVNE IN
EVROPSKE ŠTUDIJE

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\(2021\)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 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.
5. Razvijanje vodstvenih kompetenc pri upravljanju davčnih postopkov v javni upravi.
6. Razvijanje zavedanja o družbeni odgovornosti in etiki v postopkih odločanja.

Kompetence:

1. Uporaba teoretičnih znanj 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.
5. Developing leadership competencies in managing tax procedures in public administration.
6. Developing awareness of social responsibility and ethics in decision-making processes.

Competences:

1. The usage of theoretical knowledge in solving factual cases on a basic level.
2. To acquaint students with administrative practice and jurisprudence in different tax procedures.
3. Familiarization and application of basic concepts of tax procedures in business and public administration.

Predvideni študijski rezultati:

Intended learning outcomes:



NOVA
UNIVERZA

FAKULTETA
ZA DRŽAVNE IN
EVROPSKE ŠTUDIJE

Znanje in razumevanje:

1. Uporabljati prednosti davčnega postopka v osebne in poslovne namene
2. Pripraviti enostavni upravni akt s področja obdavčenja.
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
5. Sposobnost interpretacije in uporabe zakonodaje in sodne prakse na področju davkov

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
4. Qualitatively analyze tax obligations, the consequences of tax evasion and the obligations of tax procedures
5. Ability to interpret and apply legislation and case law in the field of taxes

Metode poučevanja in učenja:

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

Learning and teaching methods:

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

Načini ocenjevanja:

Delež (v %) /

Weight (in %) **Assessment:**

Načini ocenjevanja:	Delež (v %) / Weight (in %)	Assessment:
Ustni izpit	50 %	Oral exam
Krajši in / ali daljši pisni izdelki	50 %	Shorter and / or longer written works

Reference nosilca / Lecturer's references:

Bibliography:

Izpostavljene reference nosilca predmeta:

- BOBEK, Vito, ZADRAVEC, Rebecca, HORVAT, Tatjana. Finančne krize in vloga bančnega sektorja : iskanje rešitev za stabilnost v evrskem območju. *Bančni vestnik : revija za denarništvu in bančništvo*. [Tiskana izd.]. 2025, letn. 74, št. 4, str. 2-33, ilustr. ISSN 0005-4631. <https://bv.zbs-giz.si/bancni-vestnik/e-arhiv/2025-4/finan%c4%8dne-krize-in-vloga-ban%c4%8dnega-sektorja-iskanje-re%c5%a1itev-za-stabilnost-v-evrskem-obmo%c4%8dju>. [COBISS.SI-ID 234955779]
- BOBEK, Vito, ARBAJTER, Samanta, HORVAT, Tatjana, KOVAČIČ, Martina. Tax implications for students freelancers working abroad : a comparative analysis of Slovenia, Austria and Croatia. *Ekonomska misao i praksa*. 2025, god. , br. , str. 1-25, tabele. ISSN 1848-



NOVA
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FAKULTETA
ZA DRŽAVNE IN
EVROPSKE ŠTUDIJE

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- BOBEK, Vito, WEITGASSER, Lara, HORVAT, Tatjana. The innovation : financial development : economic growth nexus in Latin America. *Acta oeconomica*. [Online ed.]. 2024, vol. 74, issue 2, str. 169-185, ilustr. ISSN 1588-2659. <https://akjournals.com/view/journals/032/74/2/article-p169.xml>, DOI: [10.1556/032.2024.00008](https://doi.org/10.1556/032.2024.00008). [COBISS.SI-ID [199597059](https://doi.org/10.199597059)]
- BOBEK, Vito, MAJAJ, Saji, HORVAT, Tatjana. The moderating role of institutions between FDI and GDP : evidence from China and India. *Ekonomika istraživanja*. 2024, vol. 37, no. 1, str. 1-38, ilustr. ISSN 1848-9664. <https://www.tandfonline.com/doi/full/10.1080/1331677X.2024.2343375>, DOI: [10.1080/1331677X.2024.2343375](https://doi.org/10.1080/1331677X.2024.2343375). [COBISS.SI-ID [196281091](https://doi.org/10.196281091)]
- HORVAT, Tatjana, TRAVNER, Urška, SKOKO, Hazbo, BOBEK, Vito. The influence of profit, revenues and debt on audit prices in large companies : insights from Slovenia. *Ekonomika 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](https://doi.org/10.71249923)]
- BOBEK, Vito, ČIVŠA, Ivana, HORVAT, Tatjana. Do only higher penalties help to achieve compliance in selected emerging markets?. *Ekonomika misao i praksa : časopis Fakulteta za turizam i vanjsku trgovinu Dubrovnik*. 2022, god. 31, br. 2, str. 369-396. ISSN 1330-1039. <https://hrcak.srce.hr/file/415994>, DOI: [10.17818/EMIP/2022/2.2](https://doi.org/10.17818/EMIP/2022/2.2). [COBISS.SI-ID [136942595](https://doi.org/10.136942595)]
- 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.
- 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