

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	Davčno pravo
Course title:	Tax law

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Pravo - 1. stopnja		3	2
Law - 1 st degree		3	2

Vrsta predmeta / Course type Izbirni / Optional

Univerzitetna koda predmeta / University course code:

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
20	0	10	0	0	120	6

Nosilec predmeta / Lecturer: prof. dr. Borut Vojinović

Jeziki / Languages: **Predavanja / Lectures:** Slovenski jezik /Slovenian
Vaje / Tutorial: Slovenski jezik /Slovenian

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

Vpis v 3. letnik dodiplomskega študija.

Vsaj 80% prisotnost na predavanjih in vajah.

Prerequisites:

Enrollment in the 3rd year of undergraduate study.

At least 80% attendance at lectures and tutorials.

Vsebina:

Davčno pravo je del javnega (finančnega) prava, ki omogoča državi in državnim organom ustrezno delovanje, saj za svoje delo potrebujejo finančna sredstva, kar ima svojo pravno podlago v davčnem materialnem pravu.

Predmet na dodiplomski ravni študija obravnava predvsem vprašanja, povezana z viri davčnega prava, nastankom in uporabo davčnopравниh norm, s katerimi se na abstraktni in konkretni ravni urejajo pravice in obveznosti, povezane z davčnim pravom, poleg

Content (Syllabus outline):

Tax law is a part of public (financial) law that enables the state and state bodies to function properly, as they need financial resources for their work, which has its legal basis in substantive tax law.

The subject at the undergraduate level deals mainly with issues related to the sources of tax law, the emergence and application of tax law, which at the abstract and concrete level regulates the rights and obligations related to tax law, as well as all those issues that are important for the legally correct and lawful operation of companies.

tega pa tudi vsa tista vprašanja, ki so pomembna za pravno pravilno in zakonito delovanje gospodarskih družb. Posebna pozornost je namenjena obravnavi skladnosti norm davčnega prava ter seznanitev z uporabljivostjo le-teh v poslovni praksi. Študenti se bodo pri predmetu seznanili s posameznimi področji obdavčitve ter z osnovami v zvezi z obdavčitvijo, davčnimi osnovami, DDV in davčno oprostitev.

Special attention by this subject is paid to dealing with the compliance of tax law norms and acquainting them with the applicability of these in business practice.

Students will get acquainted with individual areas of taxation and the basics related to taxation, tax bases, VAT and tax exemption.

Temeljna literatura in viri / Readings:

1. Klun, M., Jovanović, T., Davčni sistem, Ljubljana : Fakulteta za upravo, 2020 ([Ljubljana] : Demat).
2. Čakš, J., Obdavčitev gospodarskih subjektov in prebivalstva, Celje : Fakulteta za komercialne in poslovne vede, 2014 (Celje : Fakulteta za komercialne in poslovne vede).
3. B. Škof in drugi: Davčno pravo, Univerza v Mariboru in Davčno-finančni inštitut, Maribor 2007.
4. B. Jelčić in drugi: Financijsko pravo i financijska znanost. Narodne novine, Zagreb 2008.
5. T. Jerovšek in P. Kovač: Posebni upravni postopki. Fakulteta za upravo, Ljubljana 2008.
6. D. Popović: Poresko pravo. Pravni fakultet Univerziteteta u Beogradu, Beograd 2014.
7. D. Birk in drugi: Steuerrecht. C. F. Müller, Berlin, Leipzig in Osnabrück 2014.
8. W. Doralt in H. G. Ruppe: Grundriss des österreichischen Steuerrechts. Manzsche Verlag- und Universitätsbuchhandlung, Wien 2011.
9. L.W. Gornley : EU Taxation Law, Oxford University Press, Oxford 2005.
10. K. Tipke in J. Lang: Steuerrecht. Dr. Otto Schmidt Verlag, Köln 2013.

Priporočeni predpisi :

- Zdoh-2
- ZdavP – 2
- ZDDPO – 2
- ZDDDV - 1

Cilji in kompetence:

Cilj tega predmeta je seznaniti študente z osnovami davčnega materialnega in procesnega prava. Poudarek je na razumevanju osnovnih ustavnih izhodišč in pravnih institutov davčnega prava.

Študenti se bodo pri predmetu naučili:

- razumevanja osnovnih pravnih pojmov, pravnih načel in pravil s področja davčnega prava,

Objectives and competences:

The objective of this course is to acquaint students with the basics of substantive and procedural tax law. The emphasis is on understanding of constitutional platforms and basic institutions of tax law.

Students will get to know:

- understanding of basic legal concepts, legal principles and rules in the field of tax law,

- razumevanja in uporabe pravnih predpisov s področja davčnega prava,
- ciljnosti obdavčitev,
- samostojnega in avtonomnega študijskega dela in raziskovanja sodne prakse s področja davčnega prava;
- razvijati sposobnosti kritične analize pravnih virov in pravnih besedil.

Pridobljeno znanje bo študentom omogočilo proučevanje zahtevnejših davčnih vprašanj in specifičnih davčnih področij ter tudi sposobnost samostojnega reševanja davčno-pravnih vprašanj.

Študenti/ke bodo pridobili naslednje splošne kompetence:

- uporaba ustreznih metod pravnega raziskovanja, njihovih postopkov, analize in sinteze;
- razvoj sposobnosti za uresničevanje načel in pravil davčnega prava;
- sposobnost skupinskega dela in pripravljenosti za sodelovanja pri reševanju konkretnih primerov s področja davčnega prava;
- razvoj komunikacijskih sposobnosti in veščin pri razumevanju in uresničevanju davčnega prava;
- razvoj veščin javnega nastopanja in predstavitev pri obravnavi institutov.

- understanding and application of legal regulations in the field of tax law,
- targeting of taxation,
- independent and autonomous study work and research of case law in the field of tax law;
- and they will develop the ability to critically analyze legal sources and legal texts.

Acquired knowledge will enable the students to study more complex tax issues and specific tax fields, thereby also to be able to individually resolve tax law issues.

Students will gain the following general competences:

- the use of appropriate methods of legal research, their procedures, analysis and synthesis;
- developing ethical skills in the implementation of the principles and rules of tax law;
- ability to work together and be willing to work together to solve specific cases in the field of tax law;
- development of communication skills and competences in the understanding and implementation of tax law;
- developing public speaking and presentation skills when dealing with tax law institutes;
- developing free enterprise skills in the implementation of the principles.

Predvideni študijski rezultati:

- seznanitev s temeljnimi znanji in veščinami vsebinskega in postopkovnega davčnega prava;
- razvijanje zanimanja in znanja o davčnem pravu;
- razvijanje kritičnega razmisleka o osnovnih vprašanjih s področja davčnega prava,
- zmožnosti za kritično presojo ter

Intended learning outcomes:

- to introduce students to the fundamental concept of tax law;
- Acquiring the fundamental knowledge of substantive and procedural of tax law;
- develop the students' interest in, and knowledge of, tax law;
- develop a critical understanding of the events;
- is able to critically evaluate and define

analizo in interpretacijo primerov; – sposobnost razumevanja in vsebinske opredelitve do prakse davčnega organa; – pozna in uporablja osnovne metodološke pristope pri raziskovanju vprašanj davčnega prava.	the practice of tax bodies, – - to know and use basic methodological approaches to tax law – general and specific perspectives.
--	--

Metode poučevanja in učenja:

1. Predavanja ob sodelovanju študentov. 2. Vaje. 3. E-učenje
--

Learning and teaching methods:

1. Lectures with participation of students. 2. Tutorials. 3. E-learning

Načini ocenjevanja:

 Delež (v %) /
 Weight (in %)

Assessment:

Način:	Delež (v %) / Weight (in %)	Type:
Pisni izpit	75 %	Written exam
Seminarska naloga	25 %	Term paper

Reference nosilca / Lecturer's references:

- Vojinović, Borut, Prochniak, Mariusz, Oplotnik, Žan. International aspects of fiscal convergences on regional and local level. Lex localis - Journal of Local Self Government Annual Conference 2015 Maribor: Institute for Local Self-Government and Public Procurement, 2015. Vol. 13, no. 3, str. 827-847, Lex localis, Vol. 13, no. 3, July 2015. ISSN 1581-5374. DOI: 10.4335/13.3.827-847(2015).

- Brezovnik, Boštjan, Oplotnik, Žan, Vojinović, Borut. (De)centralization of public procurement at the local level in the EU. Transylvanian review of administrative Sciences. Oct. 2015, no. 46 e, str. 37-52. ISSN 1842-2845. <http://rtsa.ro/tras/index.php/tras/article/view/450>

- Oplotnik, Žan, Brezovnik, Boštjan, Vojinović, Borut. System of local self-government financing and costs of municipality in Slovenia. International journal of accounting information science and leadership. 2012, vol. 5, 14, str. 41-53, ISSN 1940-9524.

- Oplotnik, Žan, Brezovnik, Boštjan, Vojinović, Borut. Local self-government financing and costs of municipality in Slovenia. Transylvanian review of administrative sciences. 2012, no. 37 e, str. 128-142, ISSN 1842-2845.

- Oplotnik, Žan, Brezovnik, Boštjan, Vojinović, Borut. System of local self-government financing and costs of municipality in Slovenia. V: MIN, Zhu (ur.). 2012, 2nd International Conference on Economic [!], Education and Management, June 1-2, Shanghai, China: ICEEM 2012. Hong Kong: Hong Kong Education Society, 2012. Str. 128-138, tabele. ISBN 978-988-19750-3-4.

- Oplotnik, Žan, Brezovnik, Boštjan, Vojinović, Borut. Financiranje lokalne samouprave in stroški občin v Sloveniji = Financing local self-government and municipality costs in Slovenia. V: FERJAN, Marko (ur.), et al. Kakovost, inovativnost, prihodnost: zbornik 31. mednarodne konference o razvoju organizacijskih znanosti. ISBN 978-961-232-254-0.