

UČNI NAČRT PREDMETA / COURSE SYLLABUS	
Predmet:	Osnove davčnega prava
Course title:	Introduction to Tax Law

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Pravo in management infrastrukture in nepremičnin - 1. stopnja		3	2
Law and Management of Infrastructure and Real Estate – 1st degree		3	2

Vrsta predmeta / Course type	Izbirni/elective
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Univerzitetna koda predmeta / University course code:	
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Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
35	0	30	0	0	85	6

Nosilec predmeta / Lecturer:	prof. dr. Borut Vojinović/prof. Borut Vojinović
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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.	Prerequisites: Enrollment in the 3 <sup>rd</sup> year of undergraduate study.
Vsaj 80% prisotnost na predavanjih in vajah.	At least 80% attendance at lectures and tutorials.

<b>Vsebina:</b>	<b>Content (Syllabus outline):</b>
<ul style="list-style-type: none"> <li>– Viri davčnega prava</li> <li>– Osnove davčnega prava v RS in ES</li> <li>– Oris temeljnih načel davčnega prava in davčnega postopka</li> <li>– Pravni vidiki davkov in davščin z vidika razlik med neposrednimi in posrednimi davki</li> <li>– Zasnova davčnega postopka</li> <li>– Pomen korporacijskih davkov</li> <li>– Zavezujoča informacija</li> </ul>	<ul style="list-style-type: none"> <li>– Sources of tax law</li> <li>– Basics of tax law in RS and EC</li> <li>– Outline of the basic principles of tax law and tax procedure</li> <li>– Legal aspects of taxes and levies in terms of differences between direct and indirect taxes</li> <li>– Design of the tax procedure</li> <li>– Importance of corporate taxes</li> <li>– Binding information</li> </ul>

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| <ul style="list-style-type: none"> <li>– Samoprijava</li> <li>– Davčna odločba in pravna sredstva za varstvo pravic davčnih zavezancev</li> </ul> | <ul style="list-style-type: none"> <li>– Self-announcement</li> <li>– Tax notice and remedies to protect the rights of taxpayers</li> </ul> |
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#### **Temeljna literatura in viri / Study Literature:**

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| <ol style="list-style-type: none"> <li>1. Klun, M.: Davčni sistem. Ljubljana : Fakulteta za upravo, 2018 ([Ljubljana] : Demat)</li> <li>2. Jerovšek, T., et. al.: Zakon o davčnem postopku s komentarjem, DIZI, Ljubljana, 2008.</li> <li>3. Kovač, M.: Davki od A do Ž, Založniška hiša Primath, Ljubljana, 2007.</li> <li>4. Puharič, K. in Drobež, E.: Uvod v davčno pravo. Elektronski učbenik (oktober 2012).</li> <li>5. Škof, B., et. al.: Davčno pravo, UM, PF in DFRI, MB 2007.</li> <li>6. Šoltes, I., et. al.: Pojmovnik javnih financ, Nebra, Ljubljana, 2010.</li> <li>7. Tratar, B., et. Al.: Novi davčni postopek, Založba Legat, 2008.</li> </ol> |
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#### Priporočena literatura:

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| <ol style="list-style-type: none"> <li>1. Bénassy-Quéré, A.: Economic policy : theory and practice / Agnès Bénassy-Quéré ... [et al.]. New York : Oxford University Press, cop. 2019</li> <li>2. Schroeder, Richard G.: Financial accounting theory and analysis : text and cases. Hoboken : Wiley, 2014</li> <li>1. Yariv Brauner, Miranda Stewart : Tax, Law and Development, Elgaronline, 2013.</li> <li>2. M. Lang, P. Pistone, J. Schuch, C. Starlinger (eds.) : Introduction to European Tax Law: direct taxation, Spiramus Press, 2010.</li> </ol> |
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#### **Cilji in kompetence:**

Študenti bodo pri predmetu Osnove davčnega prava pridobili sposobnost analiziranja pravnih vprašanj ter samostojnega reševanja pravnih problemov pri strokovnem delu na tem področju.

Študenti bodo pridobljena znanja lahko samostojno povezovali in uporabljali tudi na drugih pravnih področjih ter jih bili sposobni umestiti v širši strokovni kontekst.

#### **Objectives and competences:**

In the Basics of Tax Law course, students will acquire the ability to analyze legal issues and independently solve legal problems in professional work in this field.

Students will be able to independently integrate and use the acquired knowledge in other legal fields and be able to place it in a broader professional context.

#### **Predvideni študijski rezultati:**

##### Znanje in razumevanje:

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| <ul style="list-style-type: none"> <li>– Razumeti vsebino in namen temeljnih institutov davčnega prava in postopka</li> <li>– Razumeti vlogo načel davčnega postopka ter pravic in pomen pravice</li> </ul> | <h5>Intended learning outcomes:</h5> <h5>Knowledge and understanding:</h5> <ul style="list-style-type: none"> <li>– Understand the content and purpose of the main institutes of tax law and procedure</li> </ul> |
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##### Intended learning outcomes:

##### Knowledge and understanding:

- Understand the content and purpose of the main institutes of tax law and procedure

<p>do informiranja in zavezujoče informacije</p> <ul style="list-style-type: none"> <li>– Razumeti podlago za dolžnostno ravnanje za pravočasno in korektno izpolnjevanje davčnih obveznosti</li> <li>– Poznati bistvo obračunavanja davkov od dohodka fizičnih in pravnih oseb ter osnove obračunavanja in plačevanja DDV.</li> </ul>	<ul style="list-style-type: none"> <li>– Understand the role of the principles of tax procedure and the rights and the importance of the right to information and binding information</li> <li>– Understand the basis for duty bound to conduct timely and correct fulfillment of tax obligations</li> <li>– To know the essence of accounting for income taxes of natural and legal persons as well as the basics of accounting and payment of VAT.</li> </ul>
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#### Metode poučevanja in učenja:

##### Oblike dela:

- Frontalna oblika poučevanja
- Delo v manjših skupinah oz. v dvojicah
- Samostojno delo študentov
- e-učenje
- drugo (vpišite) \_\_\_\_\_

##### Metode (načini) dela:

- Razlaga
- Razgovor/ diskusija/debata
- Delo z besedilom
- Proučevanje primera
- Igra vlog
- Druge vrste nastopov študentov
- Reševanje nalog
- Študijski obiski podjetij ipd.)
- Vključevanje gostov iz prakse
- Udeležba na okrogl mizi, na konferenci

#### Learning and teaching methods:

##### Types of learning/teaching:

- Frontal teaching
- Work in smaller groups or pair work
- Independent students work
- e-learning
- other \_\_\_\_\_

##### Teaching methods:

- Explanation
- Conversation/discussion/debate
- Work with texts
- Case studies
- Role-play
- Different presentation
- Solving exercises
- Field work (e.g. company visits)
- Inviting guests from companies
- Attending round table and conference

Delež (v %) /

#### Načini ocenjevanja:

Weight (in %)

#### Assessment:

<p>Način (pisni izpit, ustno izpraševanje, naloge, projekt): Pisni izpit (case study + esejska vprašanja). Seminarska naloga z uspešno obrambo le-te.</p>	<p><b>70 %</b></p>	<p>Type (examination, oral, coursework, project): Written examination (case study and open questions). Seminar paper.</p>
<p>Način (pisni izpit, ustno izpraševanje, naloge, projekt): Pisni izpit (case study + esejska vprašanja). Seminarska naloga z uspešno obrambo le-te.</p>	<p><b>30 %</b></p>	

#### 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.