DAVČNI SISTEM

UČNI NAČRT PREDMETA/COURSE SYLLABUS

Predmet:	DAVČNI SISTEM
Course title:	TAX SYSTEM
Članica nosilka/UL Member:	UL FU

Študijski programi in stopnja	**Študijska smer**	**Letnik**	**Semestri**	**Izbirnost**
Uprava, prva stopnja, visokošolski strokovni	Ni členitve (študijski program)	2. letnik	1. semester	obvezni

Univerzitetna koda predmeta/University course code:	0060885
Koda učne enote na članici/UL Member course code:	1614

Predavanja /Lectures	**Seminar /Seminar**	**Vaje /Tutorials**	**Klinične vaje /Clinical tutorials**	**Druge oblike študija /Other forms of study**	**Samostojno delo /Individual student work**	**ECTS**
45		30		65	70	7

Nosilec predmeta/Lecturer:	Maja Klun

Vrsta predmeta/Course type:	Obvezni/Core

Jeziki/Languages:		
	Predavanja/Lectures:	Angleščina, Slovenščina
	Vaje/Tutorial:	Angleščina, Slovenščina

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

Vsebina:	**Content (Syllabus outline):**
1. Uvod v obdavčenje 2. Davčna služba in davčni postopek 3. Dohodnina in drugi davki na določene dohodke 4. Davek od dohodka pravnih oseb 5. Davki na potrošnjo 6. Ostali davki na promet blaga in storitev 7. Premoženjski davki 8. Davki povezani z igrami na srečo 9. Okoljski davki 10. Prispevki za socialno varnost 11. Davki in EU 12. Davčna politika	1. Introduction to taxation 2. Tax administration and tax procedure 3. Personal income tax and other taxes on specific income 4. Corporate income tax 5. Sales taxes 6. Other taxes on goods and services 7. Property taxation 8. Gambling taxation 9. Environmental taxes 10. Social security contributions 11. Tax system and EU 12. Tax policy

Temeljna literatura in viri/Readings:

1. Klun, M., Stanimirović, T. (2024). *Davčni sistem*. FU, Ljubljana.

2.	Jerovšek, T., Kovač, P. (2010). *Posebni upravni postopki.*, 2.poglavje. Fakulteta za upravo, Ljubljana.
3.	Salanie, B. (2011). *The Economics of Taxation*. MIT Press, poglavji 1 in 8.
4.	Izbrani članki dodani v e-učilnico

Cilji in kompetence:	Objectives and competences:
Cilji Študent: • razume delovanje davčnega sistema, • je usposobljen za analiziranje različnih davčnih obveznosti, • razčleni delovanje organov, ki so povezani z obdavčenjem, • kritično ovrednoti pomen davčnega sistema, • spozna vplive regulative EU na nacionalni davčni sistem. **Predmetno specifične kompetence:** • obvladovanje vseh pomembnih davčnih obveznosti, • sposobnost izračunavanja in izpolnjevanja davčnih obveznosti, • sposobnost povezovanja teorije in prakse na davčnem področju, • sposobnost povezovanja vsebine in načina izpolnjevanja davčnih obveznosti.	**Objectives** Student: • understand tax system functioning, • is capable to analyse different tax obligations, • breaks down the role of tax administration institutions, • critically assess basic elements of taxation, • learn how EU regulation influence national tax system. **Subject-specific competences:** • to recognise the obligations under each tax, • To fulfil major tax obligations, • to marry theory and practise in the field, • to connect the tax procedure and obligation.

Predvideni študijski rezultati:	Intended learning outcomes:
Študent • razume pojme povezane z obdavčenjem, • izračuna davčne obveznosti (npr. dohodnino, davek od dobitkov od iger na srečo…) • opredeli zavezance za posamezni davek • aplicira znanje v realne primere iz prakse • razume in zna slediti določila materialne davčne zakonodaje	Student • will understand basic concept of taxation • will be able to fulfil tax obligation (ie. personal income tax, gambling tax, etc.) • define the tax payer • will be able to argue real case studies • will understand and promptly track changes in tax system.

Metode poučevanja in učenja:	Learning and teaching methods:
1. priprava študenta na predavanja 2. predavanje 3. priprava študenta na vaje 4. vaje 5. e-učenje 6. študija primera 7. problemsko učenje	1. student preparations for lectures 2. lecture 3. student preparations for tutorials 4. tutorials 5. e-learning 6. case study 7. problem based learning

Načini ocenjevanja:	Delež/Weight	Assessment:
1. pisni in/ali ustni izpit in/ali izpit opravljen s kolokvijema	100,00 %	1. written and/or oral exam and/or exam passed with two tests

Ocenjevalna lestvica:	Grading system:
5 - 10, pri čemer velja, da je pozitivna ocena od 6 - 10	5 - 10, a student passes the exam if he is graded from 6 to 10

Reference nosilca/Lecturer's references:

1. KLUN, Maja, KOVAČ, Polonca. The impact of the case-law of the Court of Justice of the European Union on the imposition of excise duties and taxation regulation in Slovenia. V: MĄCZYŃSKI, Dominik (ur.). *The impact of CJEU case-law on excise duty regulations in selected EU member states*, (Adam Mickiewicz University Law Books, no. 17). Wydanie 1. Poznań: Wydawnictwo Naukowe UAM. 2021, str. 167-180.
2. KLUN, Maja. Slovenian experiences and lessons from tax reforms. V: BLAŽIĆ, Helena (ur.), GRDINIĆ, Maja (ur.). *Tax policy and fiscal consolidation in Croatia*. Rijeka: University of Rijeka, Faculty of Economics and Business. 2017, str. 50-59.
3. KOVAČ, Polonca, KLUN, Maja. An analysis of the Slovenian tax administration response during COVID-19 : between normative measures and economic reality. *Economic and business review*, ISSN 2335-4216, 2021, vol. 23, iss. 4, str. 234-250.