

**PF**UNIVERZA V LJUBLJANI
Pravna fakulteta

Tax Law Seminar – Invitation to Apply

In October, the Faculty of Law will host Prof. Silvia Velarde Aramayo, a professor of Financial and Tax Law at the Faculty of Economics, University of Salamanca.

Prof. Velarde Aramayo will be holding a Seminar on Tax Law, which will cover two main topics:

1. Mechanisms of fighting tax evasion

Over the past ten years, investigative journalism has uncovered numerous fraud and tax evasion scandals. As a result, the European Union and the OECD, with the support of the G20, have adopted some proposals, as well as binding and non-binding conventions and regulations in specific areas. During the seminar, we will analyze the current situation of non-cooperative jurisdictions (formerly known as "tax havens"), the role of certain intermediaries (such as tax advisors) in standardized transnational tax avoidance schemes, and the possibility of combating ghost companies in the EU internal market.

2. OECD Base erosion and profit shifting Pillar Two: Global minimum corporate tax

The so-called "two-pillar solution," agreed upon by the more than 140 countries that constitute the OECD's inclusive framework attempt to address the tax challenges of the digital economy [Pillar One seeks to reallocate part of the profits of the largest and most profitable multinationals (MNE's) from the countries "where they generate their revenues" to the countries "where they sell products and services"] and also to ensure that MNE's pay a minimum effective tax rate of 15% on their profits everywhere that they operate (Pillar Two calculates the effective tax rate for multinationals in each jurisdiction). In this seminar, we will analyze the structure and consequences of the key elements of Pillar Two, the relationship to the investment protection agreements (IPA) and the links with some specific clauses included in many double taxation treaties.

The 8-hour Seminar will take place at the Faculty on **Tuesday, 21 October**, from 4 p.m. (Purple Lecture Room), and on **Thursday, 23 October**, from 8 a.m. (Seminar 4). The Seminar is open to all students at the Faculty, including Erasmus exchange students. The Seminar will be held in English.

You can apply to the Seminar at the following link: <https://forms.gle/iaFuxiFWNxANeCod6>. The deadline for applications is **Friday, 17 October 2025**.

For any additional information, contact Assist. Prof. dr. Marjan Kos (marjan.kos@pf.uni-lj.si).

Assist. Prof. Dr. Marjan Kos



Seminar iz davčnega prava – vabilo k prijavi

Pravna fakulteta v mesecu oktobru gosti prof. Silvio Velarde Aramayo, profesorico finančnega in davčnega prava na Ekonomski fakulteti Univerze v Salamanci.

Prof. Velarde Aramayo na naši fakulteti izvedla seminar o davčnem pravu, ki bo obsegal dve glavni temi:

1. **Mehanizmi za boj proti davčnim utajam**

V zadnjih desetih letih so preiskovalni novinarji razkrili številne škandale v zvezi z goljufijami in davčnimi utajami. Zaradi tega so Evropska unija in OECD s podporo G20 sprejeli nekatere predloge ter zavezujoče in nezavezujoče konvencije in pravila na posameznih področjih. Na seminarju bomo analizirali trenutno stanje nekooperativnih jurisdikcij (prej znanih kot »davčne oaze«), vlogo nekaterih posrednikov (kot so davčni svetovalci) v standardiziranih transnacionalnih shemah izogibanja davkom in možnost boja proti navideznim družbam na notranjem trgu EU.

2. **Ukrepi OECD za preprečevanje erozije davčne osnove in preusmerjanja dobička – “Pillar Two”: globalni minimalni davek od dobička pravnih oseb**

Tako imenovana »rešitev dveh stebrov«, o kateri se je dogovorilo več kot 140 držav, ki sestavljajo vključujoč okvir OECD, poskuša obravnavati davčne izzive digitalnega gospodarstva [Prvi steber si prizadeva prerazporediti del dobička največjih in najbolj dobičkonosnih multinacionalk iz držav, »kjer ustvarjajo svoje prihodke«, v države, »kjer prodajajo svoje izdelke in storitve«], ter zagotoviti, da multinacionalke plačujejo minimalno učinkovito davčno stopnjo 15 % na svoj dobiček povsod, kjer poslujejo (drugi steber izračuna učinkovito davčno stopnjo za multinacionalke v vsaki jurisdikciji). Na seminarju bomo analizirali strukturo in posledice ključnih elementov drugega stebra, odnos do sporazumov o zaščiti naložb (IPA) in povezave z nekaterimi posebnimi klavzulami, vključenimi v številne sporazume o izogibanju dvojnemu obdavčevanju.

Seminar v obsegu 8 pedagoških ur bo potekal na Fakulteti v **torek, 21. oktobra**, od 16. ure (vijolična predavalnica) in v **četrtek, 23. oktobra**, od 8. ure (Seminar 4). Seminar je odprt za vse študente fakultete, vključno z Erasmus študenti. Seminar bo potekal v angleškem jeziku.

Prijavite se lahko na naslednji povezavi: <https://forms.gle/iaFuxiFWNxAnecod6>. Rok za prijave je **petek, 17. oktober 2025**.

Za dodatne informacije se obrnite na doc. dr. Marjana Kosa (marjan.kos@pf.uni-lj.si).

Doc. dr. Marjan Kos