

The Research Centre of the Faculty of Economics
cordially invites you to a research seminar
on **Wednesday, 5th July 2017**
at **1 p.m.** in room **P-201**
at the **Faculty of Economics, University of Ljubljana**

Author:

**prof. dr. Andreja Cirman, Faculty of Economics, University of
Ljubljana**

will present the article:

“ANALYSIS OF FACTORS IMPACTING TAX YIELD FROM THE CHARGE FOR THE USE OF BUILDING GROUND”

“Revenue from the charge for the use of building ground as a type of tax on building ground is one of the most important sources of tax revenue for local communities in Slovenia. The system of charge for the use of building ground is greatly lacking in uniformity among municipalities in terms of all tax elements. In this paper, municipal ordinances on charges for the use of building ground in 211 municipalities are analysed to identify and empirically examine statutory factors and factors arbitrarily laid down by municipalities which impact tax yield from the charge for the use of building ground. The methods of multiple regression and geographically weighted regression were used to analyse the impact of the selected factors at the national level or at the level of local communities. The results of the first study of this kind provide support to local communities, planners and decision-makers in the sphere of tax policy.”

You can register for the free seminar by phone (01) 58-92-490, or via e-mail:

research.seminars@ef.uni-lj.si by Tuesday, 4th July 2017.

You can find all information regarding future research seminars on following link:

http://www.ef.uni-lj.si/raziskovanje/seminarji_in_konference

We look forward to seeing you!

