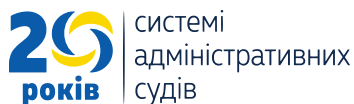




Верховний  
Суд



Gefördert durch:



aufgrund eines Beschlusses  
des Deutschen Bundestages

GERMAN FOUNDATION  
FOR INTERNATIONAL LEGAL  
COOPERATION



# PROGRAMME

FIFTH INTERNATIONAL SCIENTIFIC AND PRACTICAL CONFERENCE  
«ADMINISTRATIVE JUSTICE IN UKRAINE:  
PROBLEMS OF THEORY AND PRACTICE»

## TAX DISPUTES IN ADMINISTRATIVE PROCEEDINGS

Kyiv, July 4–5, 2022



09.45 – 10.00

Joining the online event and testing the connection



10.00 – 11.00

Opening and welcome speeches

**Moderator: Raisa Khanova**, Judge, Secretary of the Judicial Chamber on Cases on Taxes, Fees and Other Obligatory Payments of the Administrative Cassation Court within the Supreme Court, Ph.D. in Law

**Vsevolod Kniaziev**, President of the Supreme Court, LL.D., Associate Professor

**Mykhailo Smokovych**, Judge, President of the Administrative Cassation Court within the Supreme Court, LL.D., Associate Professor

**Danylo Hetmantsev**, Chairman of the Verkhovna Rada Committee on Finance, Taxation and Customs Policy, Professor of the Financial Law Department of the Faculty of Law, Taras Shevchenko National University of Kyiv, LL.D., Professor

**Dr. Stefan Hülshörster**, Director of the German Foundation for International Legal Cooperation

**Steen Nørlov**, Head of the Council of Europe Office in Ukraine, Representative of the Secretary General of the Council of Europe on the coordination of cooperation programmes of the Council of Europe

**Oksana Tsymbriivska**, Deputy Team Leader, EU Project Pravo-Justice

**Tetiana Kirienko**, Acting Chairman of the State Tax Service of Ukraine

**Anatoliiy Getman**, Rector of the Yaroslav Mudryi National Law University, Academician of the National Academy of Legal Sciences of Ukraine, LL.D., Professor

**Oleksandr Petryshyn**, President of the National Academy of Legal Sciences of Ukraine, Academician of the National Academy of Legal Sciences of Ukraine, LL.D., Professor

11.00 – 13.00

Session 1

Tax Conflict and Tax Dispute: Correlation of Concepts and Consequences

**Moderator: Raisa Khanova**, Judge, Secretary of the Judicial Chamber on Cases on Taxes, Fees and Other Obligatory Payments of the Administrative Cassation Court within the Supreme Court, Ph.D. in Law



Time limit – up to 15 min

**Tax Disputes: Challenges of Administrative Proceedings**

**Mykhailo Smokovych**, Judge, President of the Administrative Cassation Court within the Supreme Court, LL.D., Associate Professor

**On the Issue of the Nature of Tax in the Context of Resolving Tax Conflict**

**Mykola Kucheryavenko**, First Vice-Rector of the Yaroslav Mudryi National Law University, Academician of the National Academy of Legal Sciences of Ukraine, LL.D., Ph.D. in Economics, Professor, Member of the Scientific Advisory Board at the Supreme Court

### Implementation of Local Taxes and Fees

**Krzysztof Winiarski**, Judge at the Finance Chamber, Supreme Administrative Court of Poland, Ph.D. in Law, EU Project Pravo-Justice expert

### The «Ne Bis in Idem» Principle in Tax Disputes

**Dr. Edith Zeller**, President of Association of European Administrative Judges (AEAJ), Judge at the Administrative Court of Vienna (Austria), EU Project Pravo-Justice expert

### Tax Policy of Ukraine: Fiscal or Incentive Dimension for Agricultural Development

**Viktor Mushenok**, Professor of the Department of Administrative, Financial and Information Law of the State University of Trade and Economics, LL.D., Professor

### The Legal Nature of Tax Information and its Assessment in Tax Disputes

**Kateryna Pavlunenko**, Lawyer, certified auditor, co-head of the Tax Law Section of the Bar Council of Kharkiv region

### The Role of the Tax Authority in the System of the State Budget Balance of Ukraine

**Oleg Prudyvus**, Judge, President of the Zaporizhzhia District Administrative Court, Ph.D. in Law, Associate Professor

### Discussion

13.00 – 13.30

Break



13.30 – 15.45

Session 2

Problems of Judicial Proceedings on Tax Disputes

**Moderator: Ihor Olender**, Judge of the Supreme Court in the Administrative Cassation Court, LL.D.



Time limit – up to 15 min

### Problems of Law Enforcement

**Henrik Stutzmann**, Judge at the German Federal Fiscal Court

### Administrative and Tax Courts: A Second Life

**Filipe Duarte Neves**, Judge of the Tax Court of Almada of the Portuguese Republic, Tax Law Trainer at Portuguese School of Judges

### Practice of the EU Court of Justice in Combating Tax Abuses

**Anton Monaienko**, Leading Researcher at the Department of Research on the Problems of Interaction between the State and Civil Society of the Kyiv Regional Center of the National Academy of Legal Sciences of Ukraine, Head of the Center of Studying Problems of Administrative Justice of the National Academy of Legal Sciences of Ukraine, Member of the Scientific Advisory Board at the Supreme Court, LL.D., Professor, Honored Lawyer of Ukraine

### Administrative Court going Beyond Claims: Imperative Issues and Procedural Limitations

**Iryna Zheltobriukh**, Judge of the Supreme Court in the Administrative Cassation Court, LL.D.

### Admissibility of Evidence Obtained by the Supervisory Authority after the Adjudication of the Contested Decision

*Oleh Ilnytskyi*, Associate Professor of the Department of Administrative and Financial law of Ivan Franko National University of Lviv, Member of the Scientific Advisory Board at the Supreme Court, Ph.D. in Law, Associate Professor

### Conclusions of the Supreme Court on the Application of the Rules of Law as Bearers of Universally Binding Standards of Proper Law Enforcement

*Pavlo Liutikov*, Head of the Department of Administrative and Customs Law of University of Customs and Finance, LL.D., Professor

### Protecting the Economic Interests of the State through the Observance of Human Rights and Freedoms by the Subjects of Public Administration and the Use of Judicial Precedents by the Latter according to the Principle of Human Centricism and Legality in the Activities of these Bodies

*Mykola Sambor*, Head of the Monitoring Sector of the Pryluky District Police Department, Main Department of the National Police in Chernihiv Oblast, Deputy of the Pryluky District Council, Corresponding Member of the National Academy of Higher Education Sciences of Ukraine, Ph.D. in Law

#### Discussion

15.45 – 16.00

Break



16.00 – 17.45

Session 3

Taxation under Martial Law

**Moderator:** *Mykola Himon*, Judge of the Supreme Court in the Administrative Cassation Court, Ph.D. in Law



Time limit – up to 15 min

#### Principles of Tax Legislation under Martial Law in Ukraine

*Yevhen Smychok*, Associate Professor of the Department of Financial Law, Yaroslav Mudryi National Law University, LL.D., Associate Professor

#### Procedural Peculiarities of Consideration of Tax Disputes under Martial Law in the Court of First Instance

*Vasyl Ilkov*, Judge of Dnipro District Administrative Court, LL.D., Professor

#### "Targeted Gifts" for Public Servants in Ukraine under Martial Law: is the Cancellation of their "Value Attribute", Declaration and Taxation Expedient?

*Tetiana Kolomoiets*, Dean of the Faculty of Law of Zaporizhzhia National University, Corresponding Member of the National Academy of Legal Sciences of Ukraine, LL.D., Professor

#### Taxation under Martial Law

*Tetiana Hrechana*, Acting Chairman of the Corporate Taxation Department of the State Tax Service of Ukraine, Ph.D. in Law

### Relocation of a Person and Related Business: the Tax Aspect

**Dmytro Vynokurov**, Editor-in-Chief of «Podatky&Bukhoblik» Magazine (Taxes & Accounting Magazine), Expert of the Council of Europe Project «Internal Displacement in Ukraine: Building Solutions. Phase 2»

### The Issue of Taxation under Martial Law as a Subject of Court Proceedings

**Raisa Khanova**, Judge, Secretary of the Judicial Chamber on Cases on Taxes, Fees and Other Obligatory Payments of the Administrative Cassation Court within the Supreme Court, Ph.D. in Law

*Discussion*

09.45 – 10.00 ■ Joining the online event and testing the connection



### Opening.

**Raisa Khanova**, Judge, Secretary of the Judicial Chamber on Cases on Taxes, Fees and Other Obligatory Payments of the Administrative Cassation Court within the Supreme Court, Ph.D. in Law

10.00 – 13.30 ■ Session 4 Tax Disputes Litigation regarding International Taxation and Transfer Pricing

**Moderator: Nataliia Blazhivska**, Judge of the Supreme Court in the Administrative Cassation Court, LL.D., Associate Professor



*Time limit – up to 15 min*

### The Role of Judges in Resolving Transfer Pricing Disputes

**Tomas Balco**, Senior Adviser in BEPS Capacity Building Team of Global Relations and Development Division at OECD Center for Tax Policy and Administration

### Competitiveness and Certain Presumptions in Pricing Methodology Disputes

**Oleksii Shmatko**, LL.M (Leiden University, Netherlands), researcher (Erasmus University Rotterdam, Netherlands), Ph.D. in Economics

**Practical Aspects of the Procedure of Preliminary Price Negotiation in Ukraine in Context of OECD Recommendations**

*Maria Karmalita*, acting Director of the Research Institute of Fiscal Policy of the State Tax University, LL.D., Associate Professor

**Application of Transfer Pricing Rules with Regard to Changes in Tax Laws in 2020: Overview of the Generalized Tax Consultations of the Ministry of Finance of Ukraine**

*Roman Gopstij*, Senior Project Manager in the Reform Support Team at Ministry of Finance of Ukraine, member of the Expert Council for the Preparation of General Tax Consultations at the Ministry of Finance of Ukraine

**BEPS Action Plan as a Roadmap for Reform and Balancing Interests**

*Larysa Trofimova*, Judge of Cherkasy District Administrative Court, Ph.D. in Law, Associate Professor, Senior Researcher

**Compliance of the taxpayer with the principle of independence of parties**

*Roberta Hübner*, Judge at the German Federal Fiscal Court

**April 2022: New United Nations Model Double Taxation Convention: Chosen Aspects**

*Prof. Kees Van Raad*, Chairman of the International Tax Center in Leiden (Netherlands)

**Elimination of Double Taxation. The Essence and Practice of the Supreme Court**

*Ihor Olender*, Judge of the Supreme Court in the Administrative Cassation Court, LL.D.

**Application of the Conventions on Avoidance of Double Taxation, Rules of Business Purpose, Primary Purpose and Constructive Dividends: Practice of Ukrainian Courts and International Experience**

*Vitalii Smerdov*, Head of the NGO «Ukrainian Chamber of Tax Advisers»

*Dmytro Mykhailenko*, Head of the Entrepreneur Committee on Tax Matters of the Ukrainian Chamber of Commerce and Industry

**Changing the Structure of the International Tax System – the Two Pillar Solution**

*Prof. Brian J. Arnold*, Senior Advisor at the Canadian Tax Foundation, Visiting professor at Harvard Law School (2005-2011)

**Discussion**

13.30 – 14.30

Break



14.30 – 16.00 ■

## Session 5 Judicial Proceedings on Certain Categories Tax Disputes

**Moderator:** **Iryna Zheltobriukh**, Judge of the Supreme Court in the Administrative Cassation Court, LL.D.



*Time limit – up to 15 min*

### Defining the Legal Nature of Cryptocurrency in Ukraine

**Ihor Dashutin**, Judge of the Supreme Court in the Administrative Cassation Court, LL.D.

### Discretionary Powers, the Rule of Law and Taxes: in Search of Balance

**Nataliia Blazhivska**, Judge of the Supreme Court in the Administrative Cassation Court, LL.D., Associate Professor

### Inspection Order: Cannot be Appealed

**Semen Khanin**, Attorney-at-Law, Managing Partner of AMBER Law Company, Member of the Board of the Bar Association of Ukraine, Ph.D. in Economics

### Problems of Appealing the Decision to Refuse to Register a Tax Invoice/Calculation of Adjustments in the Unified Register of Tax Invoices

**Volodymyr Reshota**, Professor of the Department of Administrative and Financial law of Ivan Franko National University of Lviv, LL.D., Professor

### Challenges of Implementing the Principle of Fiscal Sufficiency in the Establishment of Local Taxes and Fees

**Viacheslav Khokhuliak**, Judge of the Supreme Court in the Administrative Cassation Court, LL.D., Associate Professor

### *Discussion*

16.00 – 16.30 ■

## Wrap up

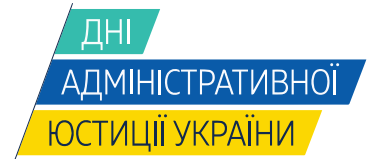
Closing of the conference



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