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ОБСЕ

Організація з безпеки та  
співробітництва в Європі

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

**PUBLIC FINANCES IN WARTIME: FEATURES  
OF LEGAL REGULATION AND LAW  
ENFORCEMENT**

**PROGRAMME**

July 2–3, 2026  
Kyiv

## Thursday, 2 July

09:45 – 10:00

Joining the online event and testing the connection

10:00 – 11:00

Opening. Welcome speeches

Moderator: **Raisa KHANOVA**, judge, Secretary of the Judicial Chamber on Cases on Taxes, Fees and Other Obligatory Payments, Administrative Cassation Court within the Supreme Court, PhD in Law

**Stanislav KRAVCHENKO**, President of the Supreme Court, PhD in Law

**Ihor DASHUTIN**, President of the Administrative Cassation Court within the Supreme Court, LL.D, Professor

**Ruslan STEFANCHUK**, Chairman of the Verkhovna Rada of Ukraine, LL.D

**Karel ŠIMKA**, President of the Supreme Administrative Court of the Czech Republic, JUDr. PhDr.

**Jacek CHLEBNY**, President of the Supreme Administrative Court of Poland, LL.D, Professor

**Dr. Bettina MAURER-KOBER**, Vice President of the Supreme Administrative Court of Austria

**Sylvain MÉRENNE**, President of the Association of European Administrative Judges, LL.D

**Nataliia STUPNYTSKA**, Head of Component Democracy, Good Governance and Rule of Law, OSCE Support Programme for Ukraine

11:00 – 13:00

Session 1

International Experience of Legal Regulation of Public Finances in Wartime: Evolution of Legal Regulation of Public Finances in Wartime

**Moderators:**

**Nataliia BLAZHIVSKA**, judge of the Supreme Court in the Administrative Cassation Court, LL.D, Professor

**Viacheslav KHOKHULIAK**, judge of the Supreme Court in the Administrative Cassation Court, LL.D, Associate Professor

**Taxpayers' Rights and Human Rights with respect to Taxation – in a Wartime Context**  
**Prof. Philip BAKER**, KC, Visiting Professor at Oxford University, UK

**Taxation in Occupied Territories**

**Prof. Guglielmo MAISTO**, Professor of International and Comparative Tax Law at the Università Cattolica di Piacenza, Honorary President of the International Fiscal Association (IFA) and leading expert on tax reform, cross-border transactions and transfer pricing (Italian Republic)

**Effective judicial protection in EU tax cases**

**Nina POLTORAK**, President of the Second Chamber of the General Court of the European Union, LL.D, Professor

**Public Finances in Wartime: France's Experience in the First World War**

**Sylvain MÉRENNE**, President of the Association of European Administrative Judges, LL.D

**Public Finances in the Context of the Formation of Ukrainian Statehood (1917-1921)**  
**Viacheslav KHOKHULIAK**, judge of the Supreme Court in the Administrative Cassation Court, LL.D, Associate Professor

### Discussion

13:00 –14:00

Break

14:00 –16:00

### Session 2

International Experience of Legal Regulation of Public Finances in Wartime: Origins and Stages of Development of Legal Regulation of Public Finances in Wartime

### Moderators:

**Nataliia BLAZHIVSKA**, judge of the Supreme Court in the Administrative Cassation Court, LL.D, Professor

**Viacheslav KHOKHULIAK**, judge of the Supreme Court in the Administrative Cassation Court, LL.D, Associate Professor

### The Impact of World War II on Canadian Tax System

**Prof. Brian J. ARNOLD**, senior adviser at the Canadian Tax Foundation, Visiting Professor at Harvard Law School

### Budgetary Security in Conditions of Military Threat and Martial Law in the Polish Legal System

**Krzysztof WINIARSKI**, Director of the 3rd Division of the Financial Chamber, Supreme Administrative Court of Poland, LL.D.

### The Price of War: What History Teaches Us About Taxation in Times of Crisis

**Filipe Duarte NEVES**, judge of the Tax Appeal Court of Lisbon (Portuguese Republic), lecturer at the School of Judges

### Rule of Law and the ECHR: Enforcement of Judgments and Systemic Compliance Challenges in Comparative Perspective

**Eva WENDLER**, Vice-President of the Association of European Administrative Judges, judge of the Federal Administrative Court of Austria

### Tax sanctions: principle of effectiveness and fundamental rights protection

**Edith ZELLER**, President of the Association of European Administrative Judges (2014-2023), Judge of the Vienna Administrative Court (Republic of Austria), LL.D

### Wartime Lex Specialis in Public Finance: How International Law Changed National Legal Orders from 1919 to 2026

**Nataliia BLAZHIVSKA**, judge of the Supreme Court in the Administrative Cassation Court, LL.D, Professor

### Assessment and collection of taxes in light of current crisis situations

**Roberta HÜBNER**, Presiding Judge at the Federal Fiscal Court

### Justa et rationabilis causa: The Constitutional Dimension of Tax Law

**Oleksandr VODIANNIKOV**, Judge of the Constitutional Court of Ukraine, Ph.D. in Law

### Discussion

## Friday, 3 July

10:00 – 13:00

### Opening

Moderator: **Raisa KHANOVA**, judge, Secretary of the Judicial Chamber on Cases on Taxes, Fees and Other Obligatory Payments, Administrative Cassation Court within the Supreme Court, PhD in Law

### Session 3

#### Enforcement of Public Finances in Ukraine During Wartime

##### Moderators:

**Iryna ZHELTOBRIUKH**, judge of the Supreme Court in the Administrative Cassation Court, LL.D

**Ihor OLENDER**, judge of the Supreme Court in the Administrative Cassation Court, LL.D

#### **On the Nature of Deadlines in Tax Regulation, their Classification, and the Influence of Modern Trends Thereon**

**Mykola KUCHERIAVENKO**, senior officer of the Civil-Military Cooperation Department of the Headquarters of the 2nd Corps of the National Guard of Ukraine "Khartia", LL.D, Professor, Full Member (Academician) of the National Academy of Legal Sciences of Ukraine, Honoured Worker of Science and Technology of Ukraine

#### **Balance of Private and Public Interests of Participants in Tax Relations under Martial Law**

**Oleh ZAVERUKHA**, Vice-President of the Eighth Administrative Court of Appeal, LL.D

#### **Boundaries of Branches of Law and Legislation (Using the Example of Public Finance Law)**

**Oksana MUZYKA-STEFANCHUK**, Head of the Department of Financial Law of the Educational and Scientific Institute of Law of the Taras Shevchenko National University of Kyiv, Corresponding Member of the National Academy of Legal Sciences of Ukraine, Member of the Scientific and Advisory Board at the Supreme Court, LL.D, Professor

#### **Application of Artificial Intelligence Algorithms in Law Enforcement Regarding Value Added Tax under Martial Law**

**Vasyl ILKOV**, Judge of the Dnipropetrovsk District Administrative Court, LL.D, Professor, LL.M.

#### **Problematic Issues Arising in the Payment of Mandatory Land Charges**

**Olena HUBSKA**, Judge of the Grand Chamber of the Supreme Court, LL.D, Professor

#### **Public Finance as a Key to the Restoration of Ukraine's Development**

**Larysa TROFIMOVA**, Judge of the Cherkasy District Administrative Court, PhD in Law, Associate Professor, Senior Research Fellow

### Discussion

13:00 – 14:00

Break

14:00 –15:00

#### Session 4

Financial Responsibility in Wartime and Other Issues of Tax Law Enforcement in Wartime

#### Moderators:

**Iryna ZHELTOBRIUKH**, judge of the Supreme Court in the Administrative Cassation Court, LL.D

**Ihor OLENDER**, judge of the Supreme Court in the Administrative Cassation Court, LL.D

#### **The Concept of the Beneficial Owner of Income: How the Supreme Court Shapes a Complex Judicial Doctrine**

**Oleksandr LUKASHEV**, Member of the Verkhovna Rada Committee on Finance, Tax and Customs Policy, LL.D, Professor

#### **Legal Positions of the Supreme Court as an Element of the Mechanism for Correcting Systemic Problems of Tax Administration**

**Yevhen SMYCHOK**, Associate Professor of the Department of Tax Law of the Yaroslav Mudryi National Law University, CEO of Bona Lex, Member of the Scientific Advisory Board at the Supreme Court, LL.D, Associate Professor

**Serhii BROIAKOV**, Assistant Professor of the Department of Tax Law of the Yaroslav Mudryi National Law University, Doctor of Philosophy

#### **The Role of Administrative Justice in Achieving a Balance of Interests of Subjects of Tax Legal Relations**

**Oleh PRUDYVUS**, President of the Zaporizhzhia District Administrative Court, Member of the High Council of Justice (2018–2022), PhD in Law, Associate Professor

#### **Discussion**

#### **Final remarks closure of the International conference**

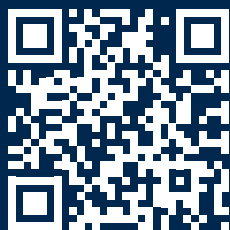
Conference Closing

15:00 –15:30

Materials of the conference:



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