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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

Iryna MUDRA, Deputy Head of the Office of the President of Ukraine

Oksana KVASHA, Deputy Chair of the High Council of Justice, LL.D., Professor

Andrii PASICHNYK, Chairman of the High Qualification Commission of Judges of Ukraine, PhD in Law, Associate Professor

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

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

Oleksandr PASENIUK, President of the All-Ukrainian Association of Administrative Judges, Professor of the Department of Administrative Law and Procedure of the Taras Shevchenko National University of Kyiv, PhD in Law

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

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

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)

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, Head 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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