


# Example of my Ph.D. proposal

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<b>Current employment</b>	
Employee Administrative Court. I collect and analyze information in Financial and Tax law, for future research project.	
<b>Relevant professional and/or academic experience</b>	
2002 – 2007 – National university of the state Tax service of Ukraine, Faculty of law.	
2002 – 2006 – Base higher legal education in a direction of Finance Law and has got qualification of the Bachelor Degree of Law – summa cum laude.	
2006 – 2007 – Complete higher legal education, Specialist Degree of Law – summa cum laude (analog Master Degree in Ukraine) in field of Finance Law.	
Research connected to study at National university of the state Tax service of Ukraine from 2002 to 2007.	
During study, from 2003 I were a member of the Student scientific organization, and Legal clinic at National university of the state Tax service of Ukraine and since III-th course (2004 - 2007) - legal aid in Legal clinic at university Faculty of law, the student-trainee on Department of Finance Law.	
16.04.2005 - 29.04.2005 Study Tours to Poland, Olsztyn, The Borussia Cultural Community Association, The Education for Democracy Foundation.	
29.09.2005 - 10.10.2005 Volunteer exchange program IBG eV, Obernburg (Bavaria) Germany	
09.03.2006 - 18.05.2006 – trainee in Incorporated state Tax inspection of of Lutsk.	
25.03.2007 - 15.05.2007 - trainee in Incorporated state Tax inspection of of Lutsk.	
17.02.2006 - the International scientific conference of students and post-graduate students "Problems of implementation the international norms of a criminally-legal direction in the national legislation. The first legal readings".	
17-18.03.2006 - II International scientific conference of students and post-graduate students "Legal lives: a modern condition and development prospects".	
23.03.2007 - Ukrainian student scientific conference "Legal Ukraine eyes of the future experts".	
13.04.2007 - IX Ukrainian scientifically-practical conference Lawful state Formation in Ukraine: problems and prospects".	
From August 1, 2007 to the present day work in an Administrative Court.	

<b>Relevant academic publications</b>
<u>Course works during the 2002-2007 study years:</u> "The general laws of occurrence of the state and the right" (on May, 20th, 2003) "The contract of the bank credit" (on January, 21st, 2005) "The criminally-legal characteristic of Tax crimes" (On May, 13th, 2005) "The offshore, as zones of the preferential Taxation" (on February, 27th, 2006) "The Tax right of Germany" (on December, 11th, 2006) <u>Scientific publications:</u> Tynovsky D.V. Extradition and the international cooperation between law enforcement bodies // Problems of implementation international norm of a criminally-legal direction in the national legislation. The first legal readings // Materials of the International scientific conference of students and post-graduate students (on February, 17th, 2006).

Tynovsky D.V. Legalisation (washing up) of the incomes received criminal by, as the international problem // Legal lives: a modern condition and development prospects // the Collection of theses of scientific reports of II International scientific conference of students and post-graduate students (on March, 17-18th, 2006).

Tynovsky D.V. Legalisation (washing up) of the incomes received criminal by, as the international problem // Legal Ukraine eyes of the future experts // Materials of Ukrainian student's scientific conference (on March, 23rd, 2007).

Tynovsky D.V. Tax policy in the conditions of activation of the international integration processes // lawful state Formation in Ukraine: problems and prospects // Materials of IX Ukrainian scientifically-practical conference (on April, 13th, 2007).

### **Central research question**

Handling Tax Controversies in Germany and Ukrainian, considering the experience of the European Union.

### **Abstract**

#### **A summary of the proposed research of maximum 200 words**

This research work represents the dissertation for getting a Ph.D. degree in Tax law, as the sub-international economic law.

The Ph.D. Thesis contains a systematic analysis of the historical aspects of handling Tax controversies, by the example of Germany, Ukraine, considering the experience of the European Union.

Special attention is paid to issues of international Tax justice.

The Ph.D. Thesis Includes information on the practical application of the rules governing the procedures for resolving Tax disputes in the Germany, Ukraine, considering the experience of the European Union.

In Ph.D. Thesis is substantiate that a significant number of decisions of the challenges facing the Ukrainian legal scholars, are contained in the legal system of the Germany, which can be borrowed and, with appropriate adaptation considering the experience of the European Union and be used in Ukraine.

In conclusion, there are the main results of The Ph.D. research and made recommendations to improve the existing Tax legislation of Ukraine.

### **Description of the proposed research**

#### **Detailed research proposal (maximum 1500 words)**

Research international experience in the field of Tax law, as well as procedures for Handling Tax Controversies of our time becomes especially important. Last time, the practice of foreign countries is of particular interest, since the economic processes taking place in our country, require a proven and effective solutions.

In these case the experience of Germany in the Handling Tax Controversies in general and procedural aspects of resolving Tax disputes in particular can be very useful. Long history of improving the system in the Germany led to sharp, from a legal point of view of regulations to ensure their effective implementation. The study of this experience, as well as the practice of the EU could contribute to finding the best ways to develop the Tax laws of Ukraine on the way to Euro Integration. Research these issues in the Germany - the EU is of great interest in terms of relationships and the division of powers between the authorities of the Member States and the supranational European Court.

Object and purpose of the research in Ph.D. Thesis:

The focus of research is a mechanism of handling Tax controversies on the law of Germany and the Ukraine considering the experience of the European Union.

The purpose of the study is that based on the analysis of legislation and jurisprudence to show handling Tax controversies in the Germany and Ukraine considering the experience of the European Union and to formulate a theoretical and practical proposals to regulate the settlement of Tax disputes in Ukraine.

To realize this things were as follows:

1. To explore the mechanism of handling Tax controversies in the Germany and to identify features of its structure and make proposals to the relevant institutions of the Ukrainian Tax law;
2. Examine the legal framework of the Germany Tax authorities and to show the reasons for the effectiveness of their operation;
3. Analyze the process of handling Tax controversies at EU level, showing its relationship with the relevant procedures in the EU;
4. To investigate the impact of decisions taken within the EU, the Tax legislation of the EU (for example, Germany), identifying those characteristics, knowledge of which could be used in the Ukrainian legal experience of integration into the EU.

### **Approach/methodology**

Methodological basis of research is the dialectical method of cognition. While writing this dissertation I seek to provide a theoretical understanding of the research, that the legal regulation of procedures for handling Tax controversies in the light of the analysis of many legal acts that are described in the Ph.D. research. Widely used method of comparative law, which aims to attract primarily on the attainment of the objectives of the dissertation.

Comparative approach in this paper is twofold: firstly, it helps to determine how to address the legal issue of authorization of Tax disputes in the Germany and Ukraine, considering the experience of the European Union; Second, it broadens the horizons of legal research, to take into account how positive and negative foreign experience, promotes a

balanced approach in formulating proposals for the improvement of Ukrainian legislation.

There are other scientific methods of research, which can provide a logical analysis, the relationship between the private and public, as well as an analysis of the texts of legal rules using formal methods of logic. Used as a sociological and a method to study the real state of reality.

Scientific basis of this Ph.D. research mainly comprise primary, so most of the findings and the scientific research based on an analysis of legislation and judicial decisions of the authorities of Germany and the Ukraine considering the experience of the European Union. The paper analyzed the current Tax laws and regulations. Extensive research material presented jurisprudence on Tax disputes, as well as the European Court of Justice, adopted in prejudicial manner. While working on the thesis I have also discussed the intergovernmental agreement on avoidance of double Taxation. At the same time, the Ph.D. research used monography both Ukrainian and foreign scientists, periodicals and reference literature.

#### **Literature references**

The basis of any scientific research is a theoretical approach to the analysis of legal phenomena. While writing this dissertation research were used in the general theory of law and the theory of European law, international Tax law, the works, S.S Alekseeva, B.C. Нерсесянца, P.O. Halfinoy, B.N. Topornina, L.M. Entin, S.Y. Kashkin, I.I. Kucherov, O. Soldatenko. Financial and legal relations in the dissertation research examined me on the basis works of L.K Voronovo, O.N. Gorbunova, E.Y. Grachev, M.V. Karasev, A.Y. Kozyrina, N.A. Kufakovoy, M.I. Piskotina, E.A. Rovinsky, E.D. Sokolova, N.I. Himichevoy. Of course, that the mechanism of handling Tax controversies outside of administrative law is impossible. Therefore, I analyze works of the AP Alekhin, II Veremeenko, D. Garner, YM Kozlov, GI Nikerova having a general, and applications for research in the field of Tax law.

Theoretical basis for the study of legal aspects of the mechanism of handling Tax controversies difficult domestic lawyers, including the work of V.A. Kashina and S.G. Pepelyaev.

In the study of international legal cooperation in the use of the Tax R.L. Demberg and G.P. Tolstopyatenko.

In examining the characteristics of the organization and regulatory mechanism of handling Tax controversies in the Germany and Ukraine, considering the experience of the European Union, I have appealed to the works of famous foreign scientists A.W. Bradley, K.D. Ewing, Alex Russell, P.P. Craig, Peter Cumper, G. De Burca, Terry Walters, Kees van Raad, Judith Ward, Krister Andersson, Eva Eberhartinger, Lars Oxelheimi, Mario Zьger and some others.

Analysis of domestic and foreign legal sources revealed that the topic of dissertation research deserves elaboration in the scientific literature. The procedure of handling Tax controversies s with foreign countries has not yet been the subject of legal study of Ukrainian legal scholars.

Empirical research database includes information on the application of the rules governing the procedures of handling Tax controversies in the Germany and Ukraine, considering the experience of the European Union, in the most important acts of the judiciary, the effectiveness of judicial and administrative procedures, derived from statistics, information on the effectiveness of Tax Administration in Germany, Ukraine and the European Union, compiled by me.

#### **A Scientific relevance/innovation**

Scientific novelty of the Ph.D. thesis is that it represents the first in the Ukrainian Legal Sciences comprehensive research review mechanism of handling Tax controversies in a foreign country and the European Community. The research identified the main features of the Germany approach to the mechanism for the consideration of Tax controversies, first introduced in the scientific use and reviewed the material and normative jurisprudence of the Germany and the EU; firm conclusions about the effectiveness of pre-trial procedures and scrupulous regulation of rights and duties of the Tax dispute, a positive vision development mechanism to address the Tax conflict and identified those characteristics, knowledge of which could be used in the Ukrainian legal practice.

More novelty dissertation research I have formulated a number of practical recommendations and theoretically sound methods.

These include:

- Procedure of mechanism of handling Tax controversies - is the most important multi-legal mechanism, the efficiency is directly affected by the state's ability to perform its functions, as well as respect for the rights of Taxpayers. The simplicity and accessibility of the system for Taxpayers should be a priority of state policy;

- Handling Tax controversies system that is used in Germany, aims to strengthen the role of the negotiation process in resolving Tax conflicts;

- The legal basis for the handling Tax controversies constitute Financial laws and regulations. The latter play the most important role in the regulation of this process;

- Feature of the legal machinery of the review of Tax controversies is a detailed description of all its stages;

- High level of legal technology legal mechanism to address Tax controversies were being effectively protect the rights of Taxpayers against abuse of power by the State;

- Detailing procedures for handling controversies, coupled with the flexibility of the institutional mechanism provides a high level of efficiency in Tax litigation proceedings;

- Recognition of the principles of supremacy and direct effect of the EU law on national Tax legislation;

- As the deepening economic and political integration process «Europeanization» national law and the scheme will be expanded: The judicial power of Ukraine - the European Court of Justice - will become a permanent part of Tax dispute resolution mechanism in Ukraine;

- In the long term to the creation of a judicial institution in Ukraine to deal with only the Tax dispute that would strengthen the legal guarantees for the implementation of the constitutional rights of citizens.

## A Societal relevance

Practical significance Dissertation research is determined by the novelty of the scientific issues and focus on the improvement of the legal mechanism for handling Tax controversies in Ukraine.

It is subject to:

- Possibility of using the findings of the thesis in the improvement of Ukrainian legislation on matters relating to the issue of handling Tax controversies. Formulated in the conclusion of the proposals to improve the Ukrainian Tax legislation will be useful in the development of draft legislative acts regulating the procedures for handling Tax controversies;

- The possibility of using the dissertation research in special education, including those studying in depth the procedural aspects of Tax law in foreign countries, Tax law;

- The possibility of using the thesis as well as contained in the bibliographic review of the work as a basis for further scientific studies of foreign experience in the application procedures for handling Tax controversies.

Testing results of the study. The main provisions and conclusions of the thesis will be tested in various forms:

- Consideration and discussion of the thesis in the Research Institute of Financial Law Academy of Sciences of Ukraine;

- Publication of the main theses of the dissertation in the books, monography;

- Lectures and seminars at the rate of «Tax Law»;

- Presented papers on Tax law in the regulation of Tax relations in international scientific conferences.

### **Also, I would like to bring a plan of my Ph.D. Thesis:**

- I. Historical aspects of Tax controversies (experience of the past and the reality of our days).
- II. Procedure of handling Tax controversies in the Germany:
  1. Political and legal prerequisites for the emergence of Tax controversies.
  2. Characterization of mechanism of consideration of Tax controversies.
  3. Institutional and legal mechanism for resolving legal controversies.
- III. Procedure of handling Tax controversies in Ukraine:
  1. Political and legal prerequisites for the emergence of Tax controversies.
  2. Characterization of mechanism of consideration of Tax controversies.
  3. Institutional and legal mechanism for resolving legal controversies.
- IV. Procedure of handling Tax controversies in the EU:
  1. Political and legal prerequisites for the emergence of Tax controversies.
  2. Characterization of mechanism of consideration of Tax controversies.
  3. Institutional and legal mechanism for resolving legal controversies.
- V. International Tax Litigation:
  1. Tax controversies in international justice.
  2. Consideration of Tax controversies in the European Court.
  3. Practice review " Tax controversies " at the European Court of Human Rights.
  4. Interpretation of Tax law by Economic Court of the Commonwealth of Independent States.
  5. The competence of international commercial arbitration to consider controversies about Taxes.
- VI. Conclusion:

Suggestions and mechanisms of addressing problematic issues.

## Time Plan

Year	Research activities
1	Collection and analysis of scientific material for Ph.D. research.
2	Preparation of 70% of the Ph.D. thesis. Consideration and discussion of the Ph.D. research in the Research Institute of Financial Law Academy of Sciences of Ukraine and at other Research Institutes.
3	Continuation of Ph.D. research. Publication of the main theses of the dissertation in the books, monography.
4	End of 100% Ph.D. research. Approval for complete Ph.D. research by Supervisor. Public protection of own Ph.D. research.