Example of my Ph.D. proposal

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dima.tynovsk@gmail.com
Employee Administrative Court.
I collect and analyze information in Financial and Tax law, for future research project.

Relevant professional and/or academic experience

2002 – 2007 – National university of the state Tax service of Ukraine, Faculty of law.


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.


29.09.2005 - 10.10.2005 Volunteer exchange program IBG eV, Obernburg (Bavaria) Germany

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".

From August 1, 2007 to the present day work in an Administrative Court.

Relevant academic publications

Course works during the 2002-2007 study years:
"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)

Scientific publications:
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).
Handling Tax Controversies in Germany and Ukrainian, considering the experience of the European Union.

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 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.

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
Science 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.

**Scientific relevance/innovation**

- As the deepening economic and political integration process «Europeanization» national law and the scheme will
- Recognition of the principles of supremacy and direct effect of the EU law on national Tax legislation;
- Detailing procedures for handling controversies, coupled with the flexibility of the institutional mechanism
- High level of legal technology legal mechanism to address Tax controversies were being effectively protect the
- Feature of the legal machinery of the review of Tax controversies is a detailed description of all its stages;
- The legal basis for the handling Tax controversies constitute Financial laws and regulations. The latter play the
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**Scientific novelty of the Ph.D. thesis is that it represents the first in the Ukrainian Legal Sciences comprehensive**

- Handling Tax controversies system that is used in Germany, aims to strengthen the role of the negotiation process
- Resolution mechanism in Ukraine;
- The basis of any scientific research is a theoretical approach to the analysis of legal phenomena. While writing this
- Theoretical basis for the study of legal aspects of the mechanism of handling Tax controversies difficult domestic
- Analysis of domestic and foreign legal sources revealed that the topic of dissertation research deserves elaboration in
- Empirical research database includes information on the application of the rules governing the procedures of
- The basis of any scientific research is a theoretical approach to the analysis of legal phenomena. While writing this

**Literature references**

- Financial and legal relations in the dissertation research examined me on the basis works of L.K Voronovo, O.N. Gorbunova,
- Judicial Ward, Krister Andersson, Eva Eberhartinger, Lars Oxelheimi, Mario Zьger and some others.
- More novelty dissertation research I have formulated a number of practical recommendations and theoretically sound
- These include:
- As the deepening economic and political integration process «Europeanization» national law and the scheme will
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dissertation research were used in the general theory of law and the theory of European law, international Tax law, the works,

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.
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

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<thead>
<tr>
<th>Year</th>
<th>Research activities</th>
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<tbody>
<tr>
<td>1</td>
<td>Collection and analysis of scientific material for Ph.D. research.</td>
</tr>
<tr>
<td>2</td>
<td>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.</td>
</tr>
<tr>
<td>3</td>
<td>Continuation of Ph.D. research. Publication of the main theses of the dissertation in the books, monography.</td>
</tr>
<tr>
<td>4</td>
<td>End of 100% Ph.D. research. Approval for complete Ph.D. research by Supervisor. Public protection of own Ph.D. research.</td>
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