



5th Rijeka Tax Law Day

03 MAY 2024

international conference

The Common Constitutional Tradition in the European Union and Its Impact on Taxation

organized by the Department of Corporate and Financial Law,
University of Rijeka – Faculty of Law

in co-operation with



- 9.30 - 10.00** **Registration**
- 10.00 - 10.10** **Welcome and introduction**
- 10.10 - 12.20 **Section I: Common constitutional core of substantive tax law in Europe**
Chair: Prof. Dr. Sanja Barić (University of Rijeka)
- 10.10 - 10.40 Common constitutional tradition
Keynote lecture by Prof. Dr. Pasquale Pistone (IBFD Amsterdam/Vienna University of Economics and Business/University of Salerno)
- 10.40 - 11.00 The different functions of the ability to pay principle in the European Union
Prof. Dr. Gianluigi Bizioli (University of Bergamo)
- 11.00 - 11.20 The principle of equality and ability to pay as a common ground at the EU level
Prof. Dr. Dario Stevanato (University of Trieste)
- 11.20 - 11.40 The rule of law and taxation
Prof. Dr. Eleonor Krisoffersson & Prof. Dr. Magnus Kristoffersson (University of Örebro)
- 11.40 - 12.00 Common constitutional principles and taxation- national and general perspectives
Prof. Dr. Nataša Žunić Kovačević & Viktorija Pisačić (University of Rijeka)
- 12.00 - 12.20 Open discussion
- 12.20 - 13.10** **Lunch Break**
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- 13.10 - 15.20** **Section II: Procedural tax law and common constitutional tradition**
Chair: Prof. Dr. Nataša Žunić Kovačević (University of Rijeka)
- 13.10 - 13.40 Equal treatment and Arm's Length Principle in the jurisprudence of the General Court of the EU
Keynote lecture by Prof. Dr. Vesna Tomljenović (Judge at the General Court of the EU)
- 13.40 - 14.00 Principle of legality and tax law: friends or foes?
Prof. Dr. Tereza Rogić Lugarić & Dr. Irena Klemenčić (University of Zagreb)
- 14.00 - 14.20 The fairness of the normative regulation of value of tax procedure - issues of the right to access to the court
Hrvoje Miladin & Vlaho Bassegli Gozze (Administrative Court in Zagreb)
- 14.20 - 14.40 Procedural safeguards in tax aspects: interplay of domestic courts and the ECHR
Prof. Dr. Ana Dujmović (University of Mostar)
- 14.40 - 15.20 Panel discussion: "Towards more effective protection of taxpayer's constitutional rights"
Panelists: *Maša Šarić (Partner, EY Croatia Tax Leader, FCCA, Certified Tax Advisor); Nikola Biloglav (Ministry of Finance, Republic of Croatia); Prof. Dr. Hrvoje Šimović (Member of the Management Board at INA Group); Vladimir A. Batarelo, LL.M. (Partner at Batarelo Dvojkovic Vuchetich Law Firm LLP); Ylva Larsson (University of Örebro)*
Moderator: *Assoc. Prof. Stjepan Gadžo (University of Rijeka)*
- 15.20 - 15.30** **Conclusions and closing remarks**
Prof. Dr. Nataša Žunić Kovačević

Program and Organizational Committee:

Prof. Dr. Nataša Žunić Kovačević (University of Rijeka); Prof. Dr Pasquale Pistone (IBFD/WU Vienna/University of Salerno); Prof. Dr. Edita Čulinović Herc (University of Rijeka); Assoc. Prof. Dr Stjepan Gadžo (University of Rijeka); Prof. Dr Eleonor Kristoffersson (University of Örebro); Prof. Dr. Ana Dujmović (University of Mostar); Viktorija Pisačić (University of Rijeka).

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Faculty of Law in Rijeka
Hahlić 6
Rijeka, Croatia



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