

Pravri

Pravni fakultet Faculty of Law



Sveučilište u Rijeci
University of Rijeka



6th Rijeka Tax Law Day

30 APRIL 2025

international conference

**Ensuring effective and timely judicial protection of
taxpayer's fundamental rights: constitutional and EU law
perspective**

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

in co-operation with



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Croatia

9.30 - 10.00 **Registration**

10.00 - 10.10 **Welcome and introduction**

10.10 - 12.00 **Section I: Section I: Critical issues for the effective judicial protection of taxpayers right**

Chair: Nataša Žunić Kovačević (University of Rijeka)

The right to a fair trial as a point of convergence between human rights and common constitutional traditions of EU Member States

*Keynote lecture by Prof. Dr. Pasquale Pistone
(IBFD Amsterdam/Vienna University of Economics and Business/University of Salerno)*

The right to fair trial in tax procedures: reconciliatory interpretation between national constitutions, EU law and ECHR
Assist. Prof. Dr. Katerina Perrou (National and Kapodistrian University of Athens)

Taxpayers' access to justice in the EU: the reform of the CJEU regarding tax matters

Assist. Prof. Dr. Nevia Čičin Šain, LL.M. (Vienna University of Economics and Business)

Effective judicial protection of EU (tax) law and the obligations of national courts

Assist. Prof. Dr. Nika Bačić Selanec (University of Zagreb)

A time element in effective judicial protection: national procedural autonomy and the CJEU

Assoc. Prof. Dr. Ana Dujmović (University of Mostar)

12.00 - 13.00 **Lunch Break**

13.00 - 14.40 **Section II: Procedural and Technical Issues for the effective judicial protection of taxpayers rights**

Chair: Assoc. Prof. Dr. Stjepan Gadžo (University of Rijeka)

Taxpayer protection and preliminary reference to the Italian Constitutional Court and the EU Court of Justice: cooperation between judges, adaptive interpretation and risks of fiscalism
Prof. Dr. Lorenzo Del Federico (University of Chieti-Pescara)

Administrative judges' perspective on taxpayers' invocation of fundamental rights
Hrvoje Miladin & Vlaho Bassegli Gozze (Administrative Court in Zagreb)

Experiences with the CJEU Preliminary Rulings in Tax Cases Referred by Slovenian Courts
Prof. Dr. Polonca Kovač (University of Ljubljana)

State liability for the Failure of National Courts to Refer Cases to the CJEU for a Preliminary Ruling: the Polish Example
Assist. Prof. Dr. Ewa Prejs (Nicolaus Copernicus University in Toruń)

Other instruments to ensure protection of taxpayer's EU rights in practice: the role of the European Commission as Guardian of the Treaties
Vasil Milev (EY Croatia)

14.40 – 14.50 **Conference conclusions**
Prof. Dr. Nataša Žunić Kovačević (University of Rijeka)

15.00 – 16.00 Radionica (na hrvatskom jeziku):

Zaštita prava poreznih obveznika pred domaćim i europskim sudovima
na primjerima iz prakse

Voditelj radionice: *Vladimir A. Batarelo, LL.M. (Partner u Batarelo Dvojkovic
Vuchetich odvjetničko društvo d.o.o.*



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**Faculty of Law in Rijeka
Hahlić 6
Rijeka, Croatia**



**30 April 2025
9.30 – 16.00**

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); Assoc. Prof. Dr. Ana Dujmović (University of Mostar); Assist. Prof. Dr. Nevia Čičin Šain, LL.M. (Vienna University of Economics and Business; Viktorija Pisačić (University of Rijeka).