Pravi

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





9.30 - 10.00 Registration

10.00 - 10.10 Welcome and introduction

10.10 - 12.10 Section I: Critical issues for the effective judicial protection of taxpayers' rights

Chair: Prof. Dr. 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 (University of Salerno / IBFD / Vienna University of Economics and Business)

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)*

Constitutional AI: built-in algorithms used by the tax administration in relation to taxpayers rights *Prof. Dr. Eleonor Kristoffersson & Assoc. Prof. Dr. Magnus Kristoffersson (Örebro University)*

12.10 - 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 *Voditelji radionice: Vladimir A. Batarelo, LL.M. & Brigita Džajić (Batarelo Dvojković Vuchetich odvjetničko društvo d.o.o.)* **Conference sponsors:**



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