

Ministry of Education and Science of Ukraine
Yaroslav Mudryi National Law University
Department of Financial Law

PROGRAMME
of the academic discipline
«Tax Disputes»

Level of higher education - second (master's) level

Degree of higher education – Master's degree

Field of knowledge - 29 «International Relations»

Speciality - 293 «International Law»

Discipline status - optional

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1. Introduction

1.1. *The goal and objectives of the academic discipline.*

The goal of the academic discipline is the formation of knowledge about legal regulation and the basic principles of resolving tax disputes.

Objectives:

- Formation of a theoretical knowledge system regarding the correlation between legal phenomena such as «tax conflict» and «tax dispute»;
- Mastery of the tools used for resolving tax disputes;
- Identification of the scope of current issues in tax dispute resolution procedures;
- Explanation of the content and specifics of implementing administrative procedures for tax dispute resolution;
- Investigation of applied problems related to court procedures in tax dispute resolution;
- Formation of abilities and skills regarding selection of the appropriate strategy for conducting court cases in tax dispute resolution;
- Analysis of the current case law of the European Court of Human Rights (ECtHR) concerning the resolution of tax disputes.

1.2. Status of the academic discipline in the structure of the academic and professional programme: optional.

1.3. *Prerequisites:* Legal Regulation of the Internal Market of the EU, Competition (Antimonopoly) Law, and Tax Law.

1.4. *Co-requisites:* WTO Law, International Tax Law.

1.5. *Post-requisites:* EU corporate law and governance.

1.6. *List of subject competencies:*

Subject competence 1. Understanding the essence of the concept of «tax dispute».

Subject competence 2. Ability to determine the nature of the relationship between the concepts of «tax dispute» and «tax conflict».

Subject competence 3. Skills to construct a system of legal sources that regulate procedures for resolving tax disputes.

Subject competence 4. Knowledge of administrative and judicial procedures for resolving tax disputes, including international experience.

Subject competence 5. Ability to identify the grounds for the emergence of a tax dispute.

Subject competence 6. Understanding the prospects of introducing mediation procedures for resolving tax disputes.

Subject competence 7. Knowledge of approaches for resolving tax disputes in countries with Roman-Germanic and Anglo-Saxon legal systems

Subject competence 8. Awareness of the legal consequences of reviewing objections to an audit finding.

Subject competence 9. Understanding the procedure for submitting objections to an audit finding act.

Subject competence 10. Knowledge of alternative methods for resolving tax disputes.

Subject competence 11. Ability to prepare a statement of claim regarding challenging decisions, actions, or inaction of the controlling authority.

Subject competence 12. Skills to formulate the legal position of the taxpayer and present it within the framework of a relevant statement of claim

Subject competence 13. Understanding the rules of applying the principles of administrative appeal against decisions of controlling authorities.

Subject competence 14. Knowledge of the system of principles in judicial procedures for resolving tax disputes.

Subject competence 15. Ability to analyse current judicial tax and legal doctrines.

Subject competence 16. Understanding the specifics of certain judicial doctrines regarding the resolution of tax disputes.

Subject competence 17. Knowledge of the specifics of judicial procedures for resolving tax disputes upon the application of the controlling authority.

Subject competence 18. Ability to select relevant case law for a specific disputed proceeding upon the application of the controlling authority.

Subject competence 19. Ability to separate the grounds for the controlling authority's submission of a claim to the administrative court.

Subject competence 20. Knowledge of the grounds for the controlling authority to file a lawsuit against the taxpayer.

Subject competence 21. Ability to determine the specifics of general and special court procedures for claims by controlling authorities.

Subject competence 22. Understanding key positions of the European Court of Human Rights (ECtHR) regarding the resolution of tax disputes in cases brought by Ukrainian taxpayers/foreign taxpayers.

Subject competence 23. Awareness of the significance of ECtHR practice as a source of law in national judicial procedures.

The explanation of general and specific competencies is determined in the map of subject competencies (Appendix 1).

1.7. List of learning outcomes:

Learning outcome 1.1. To define the concept of «tax dispute» and understand its relation to the concept of «tax conflict».

Learning outcome 1.2. To analyse the specifics of legal sources that determine the procedure for resolving tax disputes.

Learning outcome 1.3. To distinguish between different types of procedures for resolving tax disputes.

Learning outcome 1.4. To identify the grounds for the emergence of tax disputes.

Learning outcome 1.5. To evaluate the appropriateness of using mediation procedures in resolving tax disputes.

Learning outcome 1.6. To demonstrate understanding of the general characteristics of foreign approaches to resolving tax disputes.

Learning outcome 1.7. To characterize the specifics of objections to the audit

report and the procedure for their submission.

Learning outcome 1.8. To explain the specifics of alternative methods for resolving tax disputes.

Learning outcome 1.9. To determine the peculiarities of the procedural algorithm for administrative proceedings in resolving tax disputes.

Learning outcome 1.10. To formulate the system of basic principles of administrative appeal against decisions of controlling authorities.

Learning outcome 2.1. To demonstrate knowledge of the deadlines for administrative procedures in appealing decisions of controlling authorities.

Learning outcome 2.2. To determine alternative algorithms for resolving tax disputes and the procedure for their implementation.

Learning outcome 2.3. To formulate the structure and content of a taxpayer's lawsuit.

Learning outcome 2.4. To demonstrate knowledge of the principles of tax legislation and administrative judicial principles applied in judicial proceedings for resolving tax disputes.

Learning outcome 2.5. To characterize current judicial practices regarding the resolution of tax disputes.

Learning outcome 2.6. To explain the specifics of judicial procedures for resolving tax disputes at the request of the controlling authority.

Learning outcome 2.7. To distinguish between judicial procedures for resolving tax disputes.

Learning outcome 2.8. To become familiar with key cases in the judicial practice of ECHR regarding the resolution of tax disputes with claims from Ukrainian taxpayers.

Learning outcome 2.9. To become familiar with key cases in the judicial practice of ECHR regarding the resolution of tax disputes with claims from foreign taxpayers.

Learning outcome 2.10. To characterize the significance of ECHR judgments as a source of law in national judicial proceedings.

The explication of the learning outcomes of the discipline and the learning outcomes of the speciality and specialization is determined in the Learning Outcome Map formulated in terms of competencies (Appendix 2).

1.8. Modules of the academic discipline programme.

Module 1. General provisions on the resolution of tax disputes.

Module 2. Types of procedures for resolving tax disputes: administrative procedures and judicial proceedings.

The programme of the academic discipline is a collection of modules and their specific sequence that contributes to acquiring specific competencies necessary for achieving particular learning outcomes. Each module has a logical completion regarding the required outcomes of mastering the educational-professional programme as a whole. Within a module, topics are not specified.

The modular principle of constructing the programme of the academic discipline ensures flexibility in its content, reflected in the possibility of differentiation and integration. The continuity of substantive and logical transitions between modules of the academic discipline programme, as well as the accumulation of new knowledge, is made possible through the application of the «didactic spiral» principle.

The number of educational units (didactic volume) of the academic discipline's content should correspond to the structure of the academic discipline and the actual learning time of the students.

The didactic volume of the academic discipline is determined by the developer through an expert approach, focusing on the subject area of the academic discipline, as well as on competencies and learning outcomes.

Quantitative and qualitative indicators of the implementation of the programme of the academic discipline within the didactic structure are determined in the taxonomy of the academic discipline.

The explication of the modules of the competency-oriented programme of the academic discipline is determined in the matrix of connections between the modules of the academic discipline, learning outcomes, and subject competencies (Appendix 3).

2. Description of the academic discipline (educational units)

Course	Level of education, field of knowledge, speciality, specialization	Didactic structure and number of hours
Number of ECTS credits: 4,0 Number of modules: 2 Total hours: 120 Weekly hours: 4	Level of higher education - second (master's) level Field of knowledge - 29 «International Relations» Speciality - 293 «International Law»	Module 1 Lectures: 8 Seminars: 8 Independent work: 40 Module 2 Lectures: 10 Seminars: 12 Independent work: 42 Types of assessment: current assessment; final assessment (credit)

3. The content of the academic discipline programme

Module 1. General provisions on the resolution of tax disputes.

Concept of a tax dispute. Definition of the concept of a tax dispute. Relationship between tax disputes and tax conflicts. Public and private interests in tax dispute resolution procedures. Participants (subjects) in tax dispute resolution procedures. The legal status of the controlling authority as a participant in tax dispute resolution procedures. The legal status of the taxpayer as a participant in tax dispute resolution procedures. Types of tax disputes. Stages of a tax dispute. Administrative and judicial procedures for resolving tax disputes. Alternativeness of tax dispute resolution procedures. Initiating party of a tax dispute. Ambiguity (pluralism) of interpreting provisions of tax legislation as grounds for a tax dispute: 1) conflicts in tax law; 2) gaps in tax law; 3) evaluative concepts in tax law.

The system of sources of tax law and the rules of their application in resolving tax disputes. The system of sources of tax law and rules for their application in resolving tax disputes. The Constitution of Ukraine and its role in tax dispute resolution procedures. International treaties as sources of tax law applied in resolving tax disputes. The Tax Code of Ukraine as a regulatory legal act that defines

procedures for resolving tax disputes. The Code of Administrative Procedure of Ukraine as a special procedural act that defines judicial procedures for resolving tax disputes. Subordinate legal acts and their role in resolving tax disputes. Judicial practice and its significance for the purposes of legal application within tax-related legal proceedings.

Alternative methods of resolving tax disputes. Mediation procedures in resolving tax disputes. Tax arbitration in resolving tax disputes (distinction from tax mediation). The history of the establishment of tax mediation as a method of resolving tax disputes. Participants in mediation procedures for resolving tax disputes. Principles of tax mediation. Stages of mediation procedures in resolving tax disputes. International experience in the application of tax mediation. Feasibility of implementing mediation as a procedure for resolving tax disputes. Specific elements of procedures for considering objections to the audit report as quasi-mediation procedures.

International approaches to resolving tax disputes. Tax disputes in countries with a civil law system. Tax disputes in countries with a common law system. Authorities involved in resolving tax disputes. International approaches to defining sources of law applicable in resolving tax disputes. Typology of procedures used to resolve tax disputes in countries with a civil law system and common law system. Procedures for resolving tax disputes in the European Union (EU).

Module 2. Types of procedures for resolving tax disputes: administrative procedures and judicial proceedings.

Administrative procedures for resolving tax disputes. Sources of law that determine the procedure for administrative resolution of tax disputes. Fundamental principles of administrative procedures for resolving tax disputes. The presumption of the lawfulness of taxpayer's decisions and their role in administrative procedures for resolving tax disputes. Legal grounds for administrative appeal of decisions by controlling authorities. Stages of administrative procedures for resolving tax disputes. Participants involved in administrative procedures for resolving tax disputes. Procedural time limits for administrative appeal of decisions by the

controlling authority: primary and additional procedural time limits. Documentation of the results of administrative procedures for resolving tax disputes.

Judicial procedures for resolving tax disputes brought by taxpayers. Sources of law that determine the judicial process for resolving tax disputes. Key principles of judicial procedures for resolving tax disputes: principles of administrative justice and principles of tax legislation. Issues of judicial jurisdiction in resolving tax disputes. Administrative jurisdiction as a specialized jurisdiction for resolving tax disputes. Cases of resolving disputes by general jurisdiction courts and economic courts. Stages of judicial procedures for resolving tax disputes. Precedent and its significance in judicial procedures for resolving tax disputes. Evidence in tax disputes. Specifics of the procedural status of taxpayers. Specifics of the procedural status of the controlling authority. Judicial doctrines and their significance in resolving tax disputes. Doctrine of tax benefits. Doctrine of taxpayer good faith. Doctrine of beneficial owner. Doctrine of special tax procedural time limits. Doctrine of the presumption of taxpayer lawfulness. Doctrine of business purpose.

Judicial procedures for resolving tax disputes initiated by tax authorities.
General principles of proceedings initiated by tax authorities. The controlling authority as the plaintiff in tax disputes. Application for the suspension of payment transactions by the taxpayer on the taxpayer's accounts. Application to confirm the validity of administrative seizure of the taxpayer's property. Application for permission to settle the entire tax debt from the taxpayer's property held as tax collateral. Application for recovery of funds for tax debt. Application for the taxpayer with tax debt to enter into an agreement to transfer the right of claim for the debtor's indebtedness to the tax authority. Application for the establishment of temporary restrictions on the director of a legal entity or a permanent representative of a non-resident debtor's right to leave Ukraine. Specifics of judicial procedures in cases initiated by the controlling authority. Procedural time limits in proceedings initiated by tax authorities. Procedure for involving taxpayers in judicial proceedings initiated by tax authorities.

The European Court of Human Rights (ECHR) and its practice in resolving tax disputes. Legal status of the ECHR. ECHR practice in the system of sources of tax law. Grounds for taxpayers to apply to the ECHR. ECHR as the final judicial instance for resolving tax disputes. ECHR practice in resolving tax disputes based on applications from Ukrainian taxpayers (case «Shchokin v. Ukraine», case «Intersplav v. Ukraine», etc.). ECHR practice in resolving tax disputes based on applications from foreign taxpayers (case «Bulves» AD v. Bulgaria», case «Business Support Centre v. Bulgaria», etc.). The role of ECHR practice in resolving tax disputes by Ukrainian administrative courts. Judicial doctrines of national courts on the application of ECHR practice in resolving tax disputes.

4. Resource support of the academic discipline

4.1. Forms of the educational process and types of educational activities:

- forms of the educational process: educational training; independent work; practical training; control measures.

- types of educational activities: lectures, seminars, independent work, tutorials.

4.2. Independent work of students

Independent work of higher education students is the activity undertaken by these individuals outside of regular instructional sessions with instructors. It is aimed at independent acquisition and enhancement of knowledge, skills, and abilities within the scope of the relevant academic discipline.

The forms of independent work for students include: working on case studies, completing practical assignments, self-assessment, writing essays and reports, studying recommended literature related to the topics covered in class, engaging in online research and communication, developing and publishing abstracts for conference participation, writing scientific articles for publication in professional journals, preparing presentations on selected topics, familiarizing themselves with

and analysing provisions of current national legislation, observing legislative proposals concerning specific aspects of social relations, and so on.

4.3. Educational technologies and teaching methods

Educational technologies: problem-based learning, contextual learning, audio-visual technologies, student-centered learning, scientific discussions, interactive technologies, IT technologies, and so on.

Teaching methods: a combination of verbal, visual, and practical methods, the problem-based teaching method, press conferences, business games, brainstorming, simulation of professional situations, case method, discussion method, round table, and so on.

4.4. Forms of pedagogical control, means and criteria of assessment of learning outcomes

The forms of student knowledge assessment include current and final assessment.

Current assessment of knowledge:

- Checking the quality of students' mastery of the academic discipline's programme material during seminars, using such means as oral, written, or express questioning, solving practical tasks or problems, participating in case development, and defending essays or reports on the topics chosen by the student. Current assessment aims to assess the student's level of mastering the target material. During seminars, students are assessed on a four-point scale (0, 3, 4, 5).

- Checking the quality of students' mastery of the academic discipline's programme material conducted at the end of modules in the form of colloquiums.

Throughout the semester, students complete assignments for independent work (prepare presentations, essays, reports, etc.). The maximum score for independent work is 20 points.

The form of final knowledge assessment for higher education students in the academic discipline is a credit. The minimum score required to pass the credit is 60 points.

Distribution of points among the forms of educational process organization and types of control measures:

Current assessment					Final assessment (credit)
Module № 1		Module № 2		Independent work	
Seminars	Test/written assignment/colloquium	Seminars	Test/written assignment/colloquium		
max 25	max 15	max 25	max 15	max 20	max 100

Criteria for evaluating learning outcomes:

Type of assessment	Points	Criteria (for each point)
Current assessment during a seminar	Max 5	Excellent mastery of the material with possible minor shortcomings.
	4	Good mastery of the material but with some errors.
	3	Satisfactory level of understanding the material with a significant number of errors.
	Min 0	Unsatisfactory level of understanding the material.
Test/written assignment/colloquium	Max 15	High-quality processing of the material with a possible small number of insignificant errors.
	5	Satisfactory level of understanding the material with a significant number of errors.
	Min 0	Unsatisfactory level of understanding the material.
Assessment of independent work	Max 20	Deep knowledge of the issues related to the research topic. Proficiency in the material, ability to think independently and creatively, find, generalize, and analyse information, make independent theoretical and practical conclusions.

	5	The main questions are superficially addressed, and the conclusions are not independent.
	Min 0	The main points of the topic are superficially covered with a large number of errors, lack of conclusions, and weak mastery of the material.
Credit	Max 100	Excellent command of the material of the discipline.
	Min 60	Sufficient mastery of the material of the discipline.

4.5. Educational and methodological support of the academic discipline

Normative and legal acts

1. Конституція України: Конституція, Закон від 28.06.1996 № 254к/96-ВР в редакції від 01.01.2020. URL: <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text>.

2. Податковий кодекс України: Кодекс України, Закон від 02.12.2010 № 2755-VI в редакції від 01.01.2021. URL: <https://zakon.rada.gov.ua/laws/show/2755-17/ed20210101>.

3. Кодекс адміністративного судочинства України: Кодекс України, Кодекс, Закон від 06.07.2005 № 2747-IV редакції від 15.08.2020. URL: <https://zakon.rada.gov.ua/laws/show/2747-15#Text>.

4. Про Конституційний Суд України: Закон України від 13.07.2017 №2136-VIII в редакції від 20.03.2020. URL: <https://zakon.rada.gov.ua/laws/show/2136-19#Text>.

5. Про виконання рішень та застосування практики Європейського суду з прав людини: Закон України від 23.02.2006 № 3477-IV в редакції від 02.12.2012. URL: <https://zakon.rada.gov.ua/laws/show/3477-15#Text>.

6. Порядок оформлення і подання скарг платниками податків та їх розгляду контролюючими органами: затверджений Наказом Міністерства

фінансів України від 21.10.2015 № 916 в редакції від 12.02.2021. URL: <https://zakon.rada.gov.ua/laws/show/z1617-15#Text>.

7. Порядок оформлення результатів документальних перевірок дотримання законодавства України з питань державної митної справи, податкового, валютного та іншого законодавства платниками податків-юридичними особами та їх відокремленими підрозділами: затверджений Наказом Міністерства фінансів України від 20.08.2015 № 727 в редакції від 13.07.2018. URL: <https://zakon.rada.gov.ua/laws/show/z1300-15#Text>.

8. Віденська конвенція про право міжнародних договорів. ООН, Конвенція, Міжнародний документ від 23.05.1969 р. Офіц. сайт Верх. Ради України. URL.: http://zakon2.rada.gov.ua/laws/show/995_118.

9. Декларація про принципи міжнародного права, що стосуються дружніх відносин і співробітництва між державами відповідно до Статуту Організації Об'єднаних Націй. ООН, Декларація, Міжнародний документ від 24.10.1970 р. Офіц. сайт Верх. Ради України. URL.: http://zakon4.rada.gov.ua/laws/show/995_569.

10. Консолідовані версії Договору про Європейський Союз та Договору про функціонування Європейського Союзу з протоколами та деклараціями. URL.: https://zakon.rada.gov.ua/laws/show/994_b06

11. Статут Організації Об'єднаних Націй. ООН, Статут, Міжнародний документ від 26.06.1945 р. Офіц. сайт Верх. Ради України. URL.: http://zakon2.rada.gov.ua/laws/show/%20995_010.

Literature

Basic literature

1. Бондаренко О. М. Теорія та практика вирішення податкових спорів: концептуальні засади: монографія. Київ: «Видавництво Людмила», 2019. 484 с.

2. Фінансове право: підручник/ за ред. Т. Є. Кагановської та М. П. Кучерявенка; Харків. нац. ун-т ім. В. Н. Каразіна; Нац. юрид. ун-т ім. Ярослава Мудрого. Харків: Право, 2022. 432 с.

3. Податкове право України: підручник / за ред.: Д.О. Гетманцева та М. П. Кучерявенка. Київ. нац. ун-т ім. Т. Шевченка ; Нац. юрид. ун-т ім. Ярослава Мудрого. Харків : Право, 2023. 464 с.

4. Музика-Стефанчук О. А., Полянничко А. О. Принципи податкового права України: проблеми визначення та реалізації. *Кам'янець-Подільський* : Рута, 2015. 212 с.

Additional literature

1. Брояков С. В. Оскарження до суду податкових консультацій як механізм забезпечення прав платника податків. *Вісник Чернівецького факультету Національного університету «Одеська юридична академія»*. 2019. № 1. С. 59–69. URL: http://jes.nuoua.od.ua/archive/1_2019/8.pdf

2. Кучерявенко М. П. До проблеми визначення юрисдикційності податкових спорів. *Фінансове право*. 2013. № 1 (23). С. 17 – 19. URL: https://dspace.nlu.edu.ua/bitstream/123456789/14605/1/Kucheryvenko_17-20.pdf.

3. Мінаєва О. М. Адміністративні процедури вирішення податкових спорів. *Право та іноваційне суспільство*. 2016. № 2 (7). С. 29–32. URL: <http://apir.org.ua/wp-content/uploads/2016/12/Minaieva7.pdf>.

4. Смичок Є. М. Презумпція правомірності рішень платника податків у практиці адміністративних судів. *Прикарпатський юридичний вісник*. 2020. № 3(32). С. 54–58. DOI: [https://doi.org/10.32837/pyuv.v0i3\(32\).603](https://doi.org/10.32837/pyuv.v0i3(32).603)

5. Смичок Є. М. Джерела «м'якого права» та їх вплив на формування судової доктрини. *Юридичний вісник*. 2020. № 4. С. 15–22. DOI: <https://doi.org/10.32837/yuv.v0i4.1966>.

Internet resources

The official web portal of the Verkhovna Rada of Ukraine - <http://rada.gov.ua>.

The official web portal of the President of Ukraine - <http://www.president.gov.ua>.

The official website of the Cabinet of Ministers of Ukraine - <http://www.kmu.gov.ua>.

The official web portal of the Supreme Court - https://supreme.court.gov.ua/supreme/gromadyanam/perelik_sprav/.

The official web portal of the Constitutional Court of Ukraine - <https://ccu.gov.ua/>.

The official website of the European Court of Human Rights - <https://www.echr.coe.int>

SEEMC/CEHMK

Standardized electronic educational and methodological complex of the Department of Tax Law. URL: http://library.nlu.edu.ua/index.php?option=com_k2&view=itemlist&task=category&id=153:kafedra-finansovogo-prava&Itemid=151

The map of subject competencies of the discipline

Code and title of competencies by speciality and/or specialization	Code and title of competencies of the academic discipline
General competencies (GC)	Subject competencies of the academic discipline (SC)
GC 1. Ability to think critically, analyse and synthesize.	SC 1. Understanding the essence of the concept of «tax dispute». SC 2. Ability to determine the nature of the relationship between the concepts of «tax dispute» and «tax conflict».
GC 2. The ability to identify and solve problems arising in the professional sphere, to formulate and ask questions for their further solution.	SC 3. Skills to construct a system of legal sources that regulate procedures for resolving tax disputes.
GC 6. Ability to work effectively in an intercultural environment, including developing and managing international projects.	SC 4. Knowledge of administrative and judicial procedures for resolving tax disputes, including international experience.
GC 7. Ability to conduct research at an appropriate level.	SC 5. Ability to identify the grounds for the emergence of a tax dispute. SC 6. Understanding the prospects of introducing mediation procedures for resolving tax disputes. SC 7. Knowledge of approaches for resolving tax disputes in countries with a Roman-Germanic and Anglo-Saxon legal system.
GC 9. The ability to solve problems of an innovative nature and to find alternative solutions in professional activities.	SC 8. Awareness of the legal consequences of reviewing objections to an audit finding act.
GC 10. The ability to work (collect, receive, systematize and synthesize) with various information and large volumes of information from various sources, analyse and critically and constructively evaluate it, taking into account the cross-cultural characteristics of the subjects of international relations.	SC 9. Understanding the procedure for submitting objections to an audit finding act. SC 10. Knowledge of alternative methods for resolving tax disputes. SC 11. Ability to correctly structure a claim challenging decisions, actions, or inaction of a controlling authority. SC 12. Skills to formulate the legal position of the taxpayer and present it within the framework of a relevant statement of claim.

<p>GC 11. Ability to use the latest information and communication technologies for professional purposes.</p>	<p>SC 15. Ability to analyse current judicial tax and legal doctrines.</p> <p>SC 16. Understanding the specifics of certain judicial doctrines regarding the resolution of tax disputes.</p> <p>SC 17. Knowledge of the specifics of judicial procedures for resolving tax disputes upon the application of the controlling authority.</p> <p>SC 18. Ability to select relevant case law for a specific disputed proceeding upon the application of the controlling authority.</p>
<p>GC 12. The ability to formulate a personal opinion and present it with evidence.</p>	<p>SC 19. Ability to separate the grounds for the controlling authority's submission of a claim to the administrative court.</p> <p>SC 21. Ability to determine the specifics of general and special court procedures for claims by controlling authorities.</p> <p>SC 13. Understanding the rules of applying the principles of administrative appeal against decisions of controlling authorities.</p> <p>SC 14. Knowledge of the system of principles in judicial procedures for resolving tax disputes.</p> <p>SC 20. Knowledge of the grounds for the controlling authority to file a lawsuit against the taxpayer</p>
<p>GC 15. The ability to understand the specifics of the subject area and professional activity, to make well-founded, balanced decisions and to be aware of their ethical consequences.</p>	<p>SC 22. Understanding key positions of the European Court of Human Rights (ECtHR) regarding the resolution of tax disputes in cases brought by Ukrainian taxpayers/foreign taxpayers.</p>
<p>GC 16. The ability to communicate with representatives of other professional groups of different levels, from other fields of knowledge and activities, as well as the ability to work in an international professional environment.</p>	<p>SC 23. Awareness of the significance of ECtHR practice as a source of law in national judicial procedures.</p>
<p>Special (professional, subject) competencies (SpC)</p>	
<p>SpC 1. The ability to critically analyze the problems and patterns of the functioning and development of international relations, to determine the trends in the development of world politics, to assess the impact of global</p>	<p>SC 13. Understanding the rules of applying the principles of administrative appeal against decisions of controlling authorities</p>

political processes on national legal, political and economic systems.	
SpC 3. The ability to independently provide legal representation of the interests of individuals, legal entities or the state when considering cases in national and international institutions and organize the provision of legal services.	<p>SC 22. Understanding key positions of the European Court of Human Rights (ECtHR) regarding the resolution of tax disputes in cases brought by Ukrainian taxpayers/foreign taxpayers.</p> <p>SC 23. Awareness of the significance of ECtHR practice as a source of law in national judicial procedures.</p>
SpC 4. The ability to comprehensively use highly specialized knowledge in specific areas of regulation of international public law, international private law, and European law to solve applied problems.	<p>SC 19. Ability to separate the grounds for the controlling authority's submission of a claim to the administrative court.</p> <p>SC 20. Knowledge of the grounds for the controlling authority to file a lawsuit against the taxpayer.</p> <p>SC 21. Ability to determine the specifics of general and special court procedures for claims by controlling authorities.</p>
SpC 7. Ability to represent the interests of Ukraine or individuals and legal entities in international judicial institutions, arbitrations, national courts of foreign countries.	<p>SC 1. Understanding the essence of the concept of «tax dispute».</p> <p>SC 2. Ability to determine the nature of the relationship between the concepts of «tax dispute» and «tax conflict».</p> <p>SC 3. Skills to construct a system of legal sources that regulate procedures for resolving tax disputes.</p> <p>SC 4. Knowledge that procedures for resolving tax disputes are divided into: 1) administrative; 2) judicial.</p>
SpC 8. Ability to work and represent the interests of Ukraine in international intergovernmental organizations.	<p>SC 5. Ability to identify the grounds for the emergence of a tax dispute.</p> <p>SC 6. Understanding the prospects of introducing mediation procedures for resolving tax disputes.</p> <p>SC 7. Knowledge of approaches for resolving tax disputes in countries with a Roman-Germanic and Anglo-Saxon legal system.</p>
SpC 11. The ability to ensure the implementation of international legal standards in certain areas of national legislation.	<p>SC 10. Knowledge of alternative methods for resolving tax disputes.</p> <p>SC 11. Ability to correctly structure a claim challenging decisions, actions, or inaction of a controlling authority.</p>

SpC 12. Ability to conduct research and/or introduce innovations in various fields and institutions of public international law, private international law, EU law.	SC 12. Skills to formulate the legal position of the taxpayer and present it within the framework of a relevant statement of claim.
SpC 14. The ability to apply an interdisciplinary approach in the assessment of international legal phenomena and international relations using legal tools.	SC 8. Awareness of the legal consequences of reviewing objections to an audit finding act. SC 9. Understanding the procedure for submitting objections to an audit finding act.
SpC 19. The ability to self-study, receive lifelong education, improve and improve the level of one's qualifications.	SC 14. Knowledge of the system of principles in judicial procedures for resolving tax disputes. SC 15. Ability to analyse current judicial tax and legal doctrines. SC 16. Understanding the specifics of certain judicial doctrines regarding the resolution of tax disputes.
SpC 20. The ability to provide a proper legal assessment of evidence in a legal case and in a specific procedural situation, the ability to work with evidence, to solve problems related to the planning and organization of the legal process, the resolution of a legal case within different jurisdictions.	SC 8. Awareness of the legal consequences of reviewing objections to an audit finding act. SC 9. Understanding the procedure for submitting objections to an audit finding act. SC 17. Knowledge of the specifics of judicial procedures for resolving tax disputes upon the application of the controlling authority. SC 18. Ability to select relevant case law for a specific disputed proceeding upon the application of the controlling authority.

Learning Outcome Map formulated in terms of competencies

Code and title of learning outcome by speciality and/or specialization	Module of the academic discipline	Code and title of the learning outcome of the academic discipline
Programme Training Outcomes (PTO)		Learning outcome of the academic discipline
PTO 1. To analyze multifaceted problems of international and national legal content and propose ways to solve them.	№ 1	Learning outcome of the academic discipline 1.1. To define the concept of «tax dispute» and understand its relation to the concept of «tax conflict».
PTO 4. To understand the international legal situation, forecast its development, professionally and critically evaluate events and phenomena in the field of international relations and world politics, using legal tools.	№ 1	Learning outcome of the academic discipline 1.3. To distinguish between different types of procedures for resolving tax disputes. Learning outcome of the academic discipline 1.4. To identify the grounds for the emergence of tax disputes. Learning outcome of the academic discipline 1.5. To evaluate the appropriateness of using mediation procedures in resolving tax disputes. Learning outcome of the academic discipline 1.6. To demonstrate understanding of the general characteristics of foreign approaches to resolving tax disputes.
PTO 5. To provide legal representation of the client in national courts, international commercial arbitrations, state authorities and local self-government bodies.	№ 1	Learning outcome of the academic discipline 1.7. To characterize the specifics of objections to the audit report and the procedure for their submission.
PTO 8. To prepare drafts of international treaties and acts of national legislation, to provide proposals for eliminating conflicts between the norms of international law, as well as for bringing the norms of national law into compliance with the norms of international law.	№ 1	Learning outcome of the academic discipline 1.9. To determine the peculiarities of the procedural algorithm for administrative proceedings in resolving tax disputes.
PTO 11. To demonstrate communication skills with representatives of other professional groups of different levels, other fields of knowledge and types of	№ 1	Learning outcome of the academic discipline 1.10. To formulate the system of basic principles of

<p>activities, as well as the ability to work in an international, intercultural environment; to organize and conduct negotiations.</p>	<p>№ 2</p>	<p>administrative appeal against decisions of controlling authorities.</p> <p>Learning outcome of the academic discipline 2.1. To demonstrate knowledge of the deadlines for administrative procedures in appealing decisions of controlling authorities.</p> <p>Learning outcome of the academic discipline 2.2. To determine alternative algorithms for resolving tax disputes and the procedure for their implementation.</p> <p>Learning outcome of the academic discipline 2.3. To formulate the structure and content of a taxpayer's lawsuit.</p>
<p>PTO 13. To acquire new knowledge throughout life, to raise the level of own qualifications.</p>		<p>Learning outcome of the academic discipline 2.6. To explain the specifics of judicial procedures for resolving tax disputes at the request of the controlling authority.</p> <p>Learning outcome of the academic discipline 2.7. To distinguish between judicial procedures for resolving tax disputes.</p> <p>Learning outcome of the academic discipline 1.2. To analyse the specifics of legal sources that determine the procedure for resolving tax disputes.</p>
<p>PTO 15. To characterize different legal systems and mechanisms of their interaction; to know the features of the international regulatory system and the place of International Law (public/private) and European Union Law in it.</p>	<p>№ 2</p>	<p>Learning outcome of the academic discipline 2.8. To become familiar with key cases in the judicial practice of ECHR regarding the resolution of tax disputes with claims from Ukrainian taxpayers.</p>
<p>PTO 16. To determine the content and legal nature of national normative legal acts, international treaties and other international documents, to identify conflicts between the norms of international treaties, between the norms of an international treaty and acts of national legislation, and propose ways to resolve them.</p>	<p>№ 2</p>	<p>Learning outcome of the academic discipline 2.9. To become familiar with key cases in the judicial practice of ECHR regarding the resolution of tax disputes with claims from foreign taxpayers.</p> <p>Learning outcome of the academic discipline 2.10. To characterize the significance of ECHR judgments as a source of law in national judicial proceedings.</p>

<p>PTO 17. To carry out research on international legal topics, using primary sources and methods of legal interpretation of complex problems arising from this research, justify the conclusions and present the results of the research.</p>	<p>№ 2</p>	<p>Learning outcome of the academic discipline 2.4. Demonstrate knowledge of the principles of tax legislation and administrative procedure applied in judicial proceedings for resolving tax disputes.</p>
<p>PTO 19. To demonstrate knowledge of the evolution, current state and prospects for the development of legal regulation of various spheres of international cooperation, to be aware of the consequences of the convergence of legal systems in the conditions of globalization and regional integration.</p>	<p>№ 2</p>	<p>Learning outcome of the academic discipline 2.5. Know the current case law on the resolution of tax disputes.</p>
<p>PTO 20. To demonstrate the ability to conduct legal business, the skills of complex legal and economic analysis of a commercial project, including an international one, taking risks into account.</p>	<p>№ 2</p>	<p>Learning outcome of the academic discipline 2.5. Know the current case law on the resolution of tax disputes.</p>

