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Ministry of Finance of Ukraine
State Tax University
Faculty of Taxation, Accounting and Audit
Department of Tax Administration

PROGRAMME

of the round table **«CURRENT ISSUES OF TAXATION IN THE EU** **COUNTRIES: EXPERIENCE FOR UKRAINE»**

within the framework of the EU Erasmus+ Jean Monnet Module project: Formation of a sustainable interest in the EU tax culture through the introduction of educational, scientific and communicative awareness-raising activities, which will orient Ukrainian society toward. Project number:

101125984 — TIEU — ERASMUS-JMO-2023-HEI-TCH-RSCH



26 September 2025, Irpin, Ukraine

MODERATORS

Iryna PROKOPENKO  Ph. D in Economics, Associate Professor, Associate Professor of Tax Administration, State Tax University
Head of the EU Erasmus+ Jean Monnet Module Project: 101125984 - TIEU - ERASMUS-JMO-2023-HEI-TCH-RSCH

Olha IVANYSHYNA  Ph. D in Economics, Associate Professor, Head of the Department of Tax Administration, State Tax University
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TARGET AUDIENCE: officials of the Ministry of Finance of Ukraine, the State Tax Service of Ukraine, public figures, representatives of public organizations in the field of taxation, business representatives, practicing specialists and experts in the field of Ukrainian and European taxation, scientists, students of universities in Ukraine and EU countries.

Form of conduct: online on the Zoom platform, 12.00 – 14.00 p.m.

Registration of participants: 11:30 a.m. – 12:00 p.m.

Discovery, Welcome speech: 12.00 - 12.25 p.m.

Meeting: 12.25 - 14.30

REGULATIONS OF WORK

Presentation: up to 15 minutes

Speeches in discussions: up to 5 minutes

Working languages: Ukrainian, English

OPENING OF THE ROUND TABLE

GREETING SPEECHES

Dmytro VENTSKOVSKYY  Vice-Rector for Scientific and Pedagogical Work and Social Development at the State Tax University, Ph. D in Economics, Senior Research Fellow

Olena MYKHAILOVA  Director of the Department of International Financial Projects, Ministry of Finance of Ukraine, Doctor of Philosophy

Serhiy VERLANOV  Head of the State Tax Service of Ukraine 2019-2020, Ph. D in Law

Ivan ROMANOV  Director of the Information and Reference Department of the State Tax Service of Ukraine

Volodymyr KRAIEVSKYY  Dean of the Faculty of Taxation, Accounting and Audit of the State Tax University, D. Sc. in Economics, Professor

ROUND TABLE MEETING

REPORTS

Liudmyla HERASYMENKO  Vice President, General Director of the All-Ukrainian Public Organization «Association of Taxpayers of Ukraine»

TAX CONSULTING AS A WAY TO IMPROVE THE LEVEL OF TAX CULTURE IN EU COUNTRIES

Dr. Wolfgang BOOCHS  Tax consultant, lawyer, Ph. D, Willich, Germany

Iryna PETROVA, Ph. D in Law, Associate Professor, State Tax University

TAX CONSULTING AS A MEANS OF IMPROVING TAX CULTURE AND TAX DISCIPLINE IN GERMANY

Liubov KOSOVETS  President of the Public Union «Association of Outsourcing and Consulting Professionals of Ukraine»

TAXATION IN PROFESSIONAL STANDARDS OF UKRAINE IN THE CONTEXT OF EU INTEGRATION

Tatiana HROMOVA  Ph. D in Economics, Associate Professor, Founder and owner of the company of LegaLine, Member of the Association of Accountants in Poland, Poznan, Poland

DIGITALISATION OF RELATIONS BETWEEN TAX AUTHORITIES AND BUSINESS IN POLAND: EXPERIENCE FOR UKRAINE

Kateryna RYZHENKOVA  Partner at Klochkov & Partners Law Firm, co-author of the Tax PODCAST YouTube channel, expert on international taxation

THE CURRENT STATE OF TAX CULTURE IN UKRAINE IN THE CONTEXT OF THE EU EXPERIENCE

Dr. Janus ORŁOWSKI  University of Warmia and Mazury in Olsztyn, Olsztyn, Poland

THE PROFESSIONAL CULTURE OF TAX ADVISORS IN POLAND

Vitalii SMERDOV  Managing partner of First Pro Tax law firm, director of the Public Organization «Chamber of Tax Consultants», freelance consultant to the Verkhovna Rada Committee on Finance, Tax and Customs Policy

TAX CONSULTING: WHERE IS THE BALANCE BETWEEN LEGAL TAX OPTIMIZATION AND TAX MINIMIZATION?

Natalia YAGNON  Financial accountant at the manufacturing company Schmiltt-Aufzuge, Germany

FEATURES OF THE RELATIONSHIP BETWEEN TAXPAYERS AND TAX AUTHORITIES WHEN PAYING VAT IN GERMANY

Kostiantyn SHVABIYI  D. Sc. in Economics, Professor, Professor of Tax Administration Department, State Tax University
POLITICAL WILL AS AN ELEMENT OF TAX CULTURE

Valeria HAVRYLOVA  Consultant on accounting and tax issues at MUGURUZA&GOMETZA ABOGADOS SL, Bilbao, Spain

Iryna PROKOPENKO  Ph. D in Economics, Associate Professor, Associate Professor of Tax Administration, State Tax University
PROVISION OF TAX SERVICES AND COMMUNICATION WITH TAX AUTHORITIES AS A MEANS OF ENSURING VOLUNTARY TAX PAYMENT AND A HIGH LEVEL OF TAX CULTURE IN SPAIN

THESES¹

The direction of the round table:

GOOD GOVERNANCE IN EU COUNTRIES – AS A RESULT OF THE DEMOCRATISATION OF RELATIONS BETWEEN TAXPAYERS AND PUBLIC AUTHORITIES

Yaroslav IZMAILOV  D. Sc. in Economics, Professor, State Tax University
PROBLEMS AND PATHWAYS OF TAX CULTURE DEVELOPMENT

Daria BULGAKOVA  An advocate, Ph. D in international law, Associate professor, Department of Law and Public Administration, Zaporizhzhia Institute of Economics and Information Technologies
META-TAX IMPLICATION IN LIGHT OF THE E-BOKS GDPR BREACH IN DENMARK

Viktoriia SIDLIAR  Ph. D in Economics, Associate Professor, Associate Professor of the Department of Finance named after S. I. Yuriy, West Ukrainian National University
EU INSTITUTIONAL MECHANISMS IN SUPPORT OF SMALL BUSINESS: GOOD GOVERNANCE AND TAX CULTURE FORMATION

Anatolii LUTSYK  Ph. D in Economics, Associate Professor, Associate Professor of the Department of Finance named after S. I. Yuriy, West Ukrainian National University
PROSPECTS FOR THE IMPLEMENTATION OF THE BEST EUROPEAN PRACTICES OF TAX RELATIONS IN THE UKRAINIAN TAX CULTURE

¹ Articles prepared within the project: Module «Formation of a sustainable interest in the EU tax culture through the introduction of educational, scientific and communicative awareness-raising activities, which will orient Ukrainian society toward» of the European Union program «Erasmus+: Jean Monnet», 101125984 – TIEU – ERASMUS-JMO-2023-HEI-TCH-RSCH. Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or the European Education and Culture Executive Agency (EACEA). Neither the European Union nor EACEA can be held responsible for them.

Olena NECHAI  Ph. D in Economics, Associate Professor, Zaporizhzhia Institute of Economics and Information Technologies
TAX CULTURE IN POLAND AND UKRAINE: COMPARATIVE ANALYSIS AND IMPACT ON BUSINESS DEVELOPMENT

Kristiano MATERA  Gabriele d'Annunzio University of Pescara, Italy
ITALIAN TAX CULTURE

Lesya ISHCHUK  Ph. D in Economics, Associate Professor, Lutsk National Technical University
WORLD EXPERIENCE OF MODELS OF BUILDING A SOCIAL PROTECTION SYSTEM AND THE FINANCIAL MECHANISM OF ITS IMPLEMENTATION

Tatiana KUNDILOVSKA  Ph. D in Economics, Associate Professor, Odessa National Economic University
Karina PIETKOVA  higher education student
CERTIFICATION OF THE ORIGIN OF GOODS AS A FISCAL SECURITY TOOL IN THE CONTEXT OF UKRAINE'S EUROPEAN INTEGRATION

Olha IVANYSHYNA  Ph. D in Economics, Associate Professor, Head of the *Anastasiia KUPRIANOVA*  higher education student, State Tax University
Department of Tax Administration, State Tax University
TAX INCENTIVES AND DISCOUNTS AS A TOOL FOR PROMOTING TAX COMPLIANCE: THE EXPERIENCE OF EUROPEAN COUNTRIES

The direction of the round table:

TAX RELATIONS BETWEEN PARTICIPANTS IN THE TAX PROCESS IN THE CONTEXT OF TAX CULTURE DEVELOPMENT PROGRAMMES IN EU COUNTRIES

Andriy KRYSOVATYY  D. Sc. in Economics, Professor, Head of the S. Yuriy Department of Finance named after S. I. Yuriy, West Ukrainian National University
Volodymyr VALIHURA  Ph. D in Economics, Associate Professor, Doctoral Student of the Department of Finance named after S. I. Yuriy, West Ukrainian National University
FORMAL AND INFORMAL NORMS OF THE INSTITUTIONAL ENVIRONMENT OF THE TAX SPACE

Volodymyr HORYN  D. Sc. in Economics, Professor, Professor of S. I. Yuriy Department of Finance named after S. I. Yuriy, West Ukrainian National University
TAX CULTURE AS AN INSTITUTIONAL PREREQUISITE FOR THE FINANCIAL SECURITY OF THE STATE

Zoriana LOBODINA  D. Sc. in Economics, Professor, Professor of the Department of Finance named after S. I. Yuriy, West Ukrainian National University

Volodymyr TRUSH  Lecturer of the Department of Finance named after S. I. Yuriy
THE IMPACT OF TAX CULTURE ON THE EFFECTIVENESS OF FISCAL INSTRUMENTS FOR INCLUSIVE COMMUNITY DEVELOPMENT

Volodymyr ANDRUSHCHENKO  D. Sc. in Economics, Professor, Private higher education institution «European University»

Tetiana TUCHAK  Ph. D in Economics, Associate Professor, State Tax University
TAXATION OF CO2 EMISSIONS AS A NEW STAGE IN THE DEVELOPMENT OF TAX CULTURE IN THE EU

Svetlana ONYSHCHENKO  D. Sc. in Economics, Professor National University «Yuri Kondratyuk Poltava Polytechnic»

Alina HLUSHKO  Candidate of Economic Sciences, Associate Professor National University «Yuri Kondratyuk Poltava Polytechnic»
TAX CULTURE IN EUROPEAN UNION COUNTRIES: IMPLEMENTING EXPERIENCE IN UKRAINIAN PRACTICE

Oleksandr HULIANSKYI  Bachelor student, Charles University, Faculty of Social Sciences

COMPARATIVE ANALYSIS OF TAX EVASION PENALTY POLICIES IN EUROPEAN UNION MEMBER STATES AND UKRAINE

Serhii LEKAR  Doctor of Law, Professor, Professor of the Department of Administration of Tax Administration, State Tax University

Iryna PROKOPENKO  Ph. D in Economics, Associate Professor, Associate Professor of Tax Administration, State Tax University
MORAL AND ETHICAL ASPECTS OF THE RELATIONSHIP BETWEEN TAXPAYERS AND TAX SERVICE EMPLOYEES IN EU COUNTRIES: EXPERIENCE FOR UKRAINE

Maksym ROMANIUK  Ph. D candidate, State Tax University
EU EXPERIENCE IN HARMONIZING RELATIONS BETWEEN PARTIES TO THE TAX PROCESS FOR UKRAINE

Serhii SHELUDKO  Ph. D in Economics, Associate Professor, State Tax University
INTERNATIONAL STANDARDS OF FISCAL TRANSPARENCY IN STRENGTHENING TRUST IN TAX AUTHORITIES

Tetiana DULIK  Ph. D in Economics, Associate Professor, University of Customs and Finance

Tetiana ALEKSANDRIUK  senior lecturer, University of Customs and Finance
THE IMPACT OF TAX POLICY ON THE INVESTMENT CLIMATE: THE EXPERIENCE OF EUROPEAN UNION COUNTRIES AND THE REALITIES IN UKRAINE

Serhii KHMELNYTSKYI  Ph. D in Economics, Associate Professor, Kyiv National Economic University

THE IMPACT OF PERFORMANCE AUDITING ON RELATIONS BETWEEN
TAXPAYERS AND GOVERNMENT AGENCIES

The direction of the round table:

**TAX CONSULTING AS A MEANS OF IMPROVING TAX CULTURE IN EU
COUNTRIES**

Tetiana MEDYNSKA  D. Sc. in Economics, Associate Professor, Professor of the Department of Finance, Economic Security, Banking, and Insurance Business at Lviv University of Trade and Economics

ADAPTATION OF THE TAX ADVISERS' OFFICE MODEL IN UKRAINE BASED
ON EUROPEAN EXPERIENCE

Viktor SYNCHAK  D. Sc. in Economics, Professor of the Department of Finance, Banking, Insurance and Stock Market, Khmelnytsky University of Management and Law

Fedir TKACHYK  D. Sc. in Economics, Professor, Professor at the Department of Finance named after S.I. Yuriy, West Ukrainian National University

TAX CONSULTING AND TAX CULTURE: SYMBIOSIS, SYNERGY,
DISCURSIVE HORIZONS

Anastasiia POLTORAK  Ph. D in Economics, Professor, Mykolaiv National Agrarian University

Yelyzaveta CHEPURA  higher education student, Mykolaiv National Agrarian University

SPECIFIC COMPETENCIES OF TAX ADVISERS IN EUROPEAN UNION
COUNTRIES

Iryna PETROVA  Ph. D in Law, Associate Professor, State Tax University
ON THE ISSUE OF TAX CONSULTING IN GERMANY

Tatiana SKOROMTSOVA  Ph. D in Economics, Senior Research Fellow, Associate Professor of Tax Administration, State Tax University

STANDARDIZATION OF THE PROFESSION OF TAX ADVISERS AS THE BASIS
FOR THE LEVEL OF PROFESSIONAL CULTURE

Tetiana TUCHAK  Ph. D in Economics, Associate Professor, State Tax University
Oksana SAKHNO  higher education student, State Tax University

ВИКОРИСТАННЯ ПРАКТИК ПОДАТКОВОГО КОНСУЛЬТУВАННЯ ЄС ДЛЯ
БОРОТЬБИ З УХИЛЕННЯМ ВІД СПЛАТИ ПОДАТКІВ В УКРАЇНІ

Anna IVANOVA  Ph.D in Economics, Associate Professor, Associate Professor of the Department of Finance named after S. I. Yuriy, West Ukrainian National University
TRANSFORMATION OF TAX CONSULTING IN THE EU: INNOVATIVE APPROACHES TO THE DEVELOPMENT OF TAX CULTURE

Sviatoslav HERCHAKIVSKYI  Ph. D in Economics, Associate Professor, Associate Professor of the Department of Finance named after S. I. Yuriy, West Ukrainian National University
PUBLIC CONSULTING IN THE CONTEXT OF TRANSPARENCY OF THE DEVELOPMENT OF TAX AND CUSTOMS INSTITUTIONS OF UKRAINE

Iryna BLIUS  higher education student, State Tax University
Scientific supervisor: Serhii LEKAR  Doctor of Law, Professor, Professor of the Department of Administration of Tax Administration, State Tax University
THE ROLE OF TAX CONSULTING IN SHAPING CITIZENS' TAX AWARENESS

PARTICIPATION IN THE DISCUSSION

Oleksandr SHYIAN  Director of the German-Ukrainian Cultural and Information Centre, Dusseldorf, Germany

Vasyl NANYN  Chief State Inspector of the Tax Audit Department in of Tax Audit in Trade and Services, State Tax Service in Kyiv

Vitalii KUDRIAVYI  Chief State Inspector of the Department of Documentary of the Department of Documentary Scheduled Audits of the Department of Documentary Scheduled Audits and Audits on a range of issues of the Tax Audit Department, State Tax Service of Ukraine

Alyona YAKOVCHUK  Chief State Inspector of the Department of Payment Accounting and consolidated reporting of the Economic Analysis Department, Main Department of the State Tax Service in Kyiv region