
Table of Contents

Program Committee of the Conference.....	7
Local Organizational Committee of the Conference.....	8
List of Reviewers.....	9
Preface	11

PART 1

LEGAL ISSUES OF TAX SOVEREIGNTY

The Tax Policy of The Republic of Bulgaria As A Destructive Factor for State System Development.....	15
<i>Dina Alontseva, Olga Lavrishcheva</i>	
Tax Sovereignty of The Welfare State (Experience of The Central and Eastern European Countries)	27
<i>Eugeniy Belikov</i>	
Issues Around the Preservation of Monetary Sovereignty by The European Union Member States in The Context of European Integration	42
<i>Yulia Gorosh, Aleksander Ponomarev</i>	
On the Role of Representative Organs of Power in The Realization of The Tax Sovereignty	51
<i>Valentina Ivanova</i>	
Specific Features of Tax Sovereignty in The Sphere of The Taxation of Credit Consumers Cooperatives Under the Legislation of The Russian Federation.....	59
<i>Nikolay Mikhaylovich Konin, Konstantin Alekseevich Tikhonov, Kirill Sergeevich Krotov</i>	
Establishment of Tax Legal Guarantees of The Taxpayer's Rights as A Manifestation of Tax Sovereignty	67
<i>Maria Mardasova</i>	
Realization of Tax Sovereignty in Value-Added Taxation of Cross-Border Transactions	76
<i>Aleksei Paul</i>	

The Sovereignty of The Countries of The European Union in The Area of The Customs Union and Common Commercial Policy	84
<i>Anna Reiwer-Kaliszewska</i>	
Conceptual Causes of The Tax Interests Conflict Arising from Inaccurate Interpretation of The Essence of State Tax Sovereignty.....	96
<i>Anatoliy Sehyukov, Levon Narinyan</i>	
Polish Minimal Tax on Commercial Real Estate as A Manifestation of Sovereign Tax Imposing Power	107
<i>Małgorzata Wróblewska</i>	
Tax Sovereignty in Russia: Preferential Taxation Regimes Provided by Sub-Central Governments.....	119
<i>Aleksey Zhutaev, Michael Sadchikov</i>	

PART 2

CONTEMPORARY ISSUES OF FISCAL RULE-MAKING IN THE COUNTRIES OF CENTRAL AND EASTERN EUROPE

Tax Annulment in The Concept of Fiscal Rule Making – Comparative Analysis	129
<i>Piotr Buława</i>	
Written Explanations of The Tax Law: Fiscal Law-Making, Interpretation or Law Enforcement?.....	138
<i>Igor Dementyev</i>	
The Preventive Measures of Coercion in Russian Tax Legislation and Lawmaking	151
<i>Ekaterina Efremova</i>	
Lawmaking in The Field of Tax Consolidation: Is It the Manifestation of Tax Sovereignty or A Threat to National Fiscal Security?.....	158
<i>Irina Glazunova, Kirill Maslov</i>	
Fiscal Rule-Making in Russian Institutes' of Higher Education Property Taxation: Economic Analysis of The Effects of Amendments	172
<i>Artem Krivosheev, Natal'ya Spiridonova</i>	

Fiscal Lawmaking Municipalities: The Experience of Russia And European States.....	180
<i>Svetlana Mironova</i>	
Questions of The Central Bank of The Russian Federation Lawmaking in Regard to Banks' Liabilities in The Framework of The Russian Tax Legislation.....	199
<i>Elena Pastushenko, Larisa Zemtsova</i>	
Tax Integration in The Area of Direct Taxation in The European Union.....	208
<i>Karina Ponomareva</i>	
On Correlation Between National Tax Legislation and Tax Agreements of The Russian Federation and Selected Countries of Central and Eastern Europe.....	227
<i>Vasily Popov, Elena Trishina</i>	

PART 3

TAX ADMINISTRATION AND TAX LAW

Soft Law as A Device of Transforming the International Tax Law Order (By the Example of The Beps Project)	239
<i>Maxim Belyaev, Vladislav Denisenko</i>	
Bank Tax in Poland: Efficiency and Impact on Financial Stability.....	253
<i>Anna Jurkowska-Zeidler</i>	
The Principle of Trust in The Light of The Provisions of The Code of Administrative Procedure and The Tax Ordinance Act.....	266
<i>Ewa Koniuszewska</i>	
Tax Report Analysis in The System of Citizens' Obligations to The State	276
<i>Larisa Korobeinikova</i>	
Use of The Concept of The Actual Right to Income at The Settlement of Tax Disputes in The Russian Federation.....	284
<i>Iuliia Ledneva</i>	
Mechanism of Reverse Charge Value Added Tax in Transactions Concerning the Provision of Building Services – Selected Issues.....	296
<i>Katarzyna Martko-Mazur, Marta Sagan</i>	

Scope of Discretion of a Municipal Council in Implementing and Determining the Amount of Resort Tax in Polish Resorts.....	307
<i>Małgorzata Ofiarska</i>	
Scope of Discretion of Tax Authorities in Applying Punitive Rate in The Tax on Civil Law Transactions	321
<i>Zbigniew Ofiarski</i>	
Electronic Revenue Registry as A Tool for Fair Tax Payments	333
<i>Michał Radwan</i>	
Efficiency and Effectiveness of Tax Administration and The Rights of Taxpayers in The Light of The First Experience of The Functioning of The Reform of The National Revenue Administration in Poland	340
<i>Eugeniusz Ruśkowski, Piotr Woltanowski</i>	
The Principle of Tax Fairness and Its Role in Shaping the Tax System	356
<i>Katarzyna Śniech – Kujawska</i>	