

LEGAL MECHANISM FOR RESOLVING TAX DISPUTES, WHICH IS INITIATED BY SUBMITTING COMPLAINTS TO THE BUSINESS OMBUDSMAN COUNCIL

Horbenko Nataliia

Annotation. Research article is devoted to the study of the legal mechanism for resolving tax disputes, which is initiated by submitting complaints to the Council of the Business Ombudsman, identifying the features and characteristics of this mechanism as one of the alternative ways of resolving disputes, in particular tax disputes. It is emphasized that tax disputes cause the submission of the majority of complaints to the business ombudsman, among them the following issues: blocking of tax invoices, VAT reimbursement, restoration of tax-legal status, determination of the customs value of goods, drawing up acts based on the results of tax audits, bringing to financial responsibility for violation of tax legislation, collection of tax debt and others. It is stated that more than 57 percent of complaints submitted to the business ombudsman in Ukraine relate to tax issues. It is shown that the business ombudsman determines the procedure for submitting, taking into consideration and considering complaints from business entities, makes decisions on the consideration of complaints in accordance with the regulations of the Council and forwards them for its consideration, and the Council of the business ombudsman considers complaints, makes requests to public administration bodies regarding their taking measures to implement the recommendations of the Council. The authority of the business ombudsman to organize cooperation on the part of the relevant parties as a mediator for the peaceful settlement of issues (in the form of concluding a “peaceful settlement”), which is the subject of their dispute, has been disclosed. The main features of the business ombudsman institution in Ukraine are highlighted and it is noted that the Business Ombudsman Council is not a threat to the public administration system, but contributes to the establishment of the trust of the business environment in the public administration and in general in the state. It has been noted that the issue of consolidation of the status of the business ombudsman institution at the level of a special law and clear definition of the legal boundaries of the business ombudsman’s exercise of powers, as well as research of the best experience of legal regulation and functioning of similar institutions in foreign countries and existing legal gaps, remains relevant.

Key words: business ombudsman, Council of the business ombudsman, tax disputes, alternative methods of dispute resolution, guarantee of protection of the rights of business entities.

1. Formulation of the issue.

One of the state institutions aimed at the support of small and medium businesses in Ukraine is the business ombudsman institution, introduced in 2014 as a part of the promotion of the Anti-Corruption Initiative of Ukraine, which brought together representatives of the Government of Ukraine, business associations and international financial organizations that concluded the Memorandum of Understanding on Support of the Anti-Corruption Initiative of Ukraine dated May 12, 2014 [1]. The parties of the Memorandum agreed that Ukraine should ensure that “its markets are open and efficient and all its laws are clear and applied impartially, consistently and in good faith equally by both the courts and the executive”, and they also agreed, that they should assume the responsibility “to apply procedures, processes and structural mechanisms of action in order to prevent, detect, investigate and respond to corruption as an unfair business practice and a crime”. One of the procedures for responding to actions that may be of a corrupt nature, introduced on the basis of the specified Memorandum, is the procedure for applying to the Business Ombudsman, including appealing the decisions of the authorities on taxes and fees.

In general, the establishment of the business ombudsman institution is associated [2] with the fact that the European Bank for Reconstruction and Development noted that the flow of investments into the economy of Ukraine depends on the progress in the fight against corruption [3].

Today, many business entities encounter cases of violation of their rights and legitimate interests as taxpayers by tax and customs authorities. The Government announced the Plan of Priority Actions of the Government for 2023, which paragraph 181 provides for the need to “implement the mechanism of large-scale deregulation”, which provides for the creation of favorable conditions for business development, reducing the administrative and financial burden on business [4].

In many states, where the institution of the business ombudsman (or its analogue) has been implemented, the right of small or medium business entities to apply to it has been established [5], which activates a special mechanism for the protection of their rights and legitimate interests, including taxpayers, with the aim of ensuring elimination of such violations.

2. Analysis of recent studies and publications.

In the science of financial law, the issue of the possibility of appealing to alternative ways of resolving tax disputes is one of the most controversial. It was the subject of research, in particular, by such foreign scientists as N. Alexander, D. Vitkauskas, A. Vech, F. Pisz, D. Ron, M. Shneville, and domestic researchers, including S. Zapara, V. Kurylo, I. Podik, K. Nesterenko, G. Ustinova-Boichenko, T. Podkovenko, V. Riadinska, K. Tokarieva, N. Fihun, N. Yakymchuk and other researchers. The institution of Business Ombudsman, which today actively contributes to the resolution of tax disputes, is the subject of a number of legal studies, in particular of such scientists as O. Bochar [6], O. Mytrovych, T. Koliada [7], I. Kryvdina, O. Petrenko [8], I. Ryzhuk [9], I. Chystiakova, R. Khanyk-Pospolitak and others. However, the content and elements of the mechanism for the consideration of complaints submitted to the Council of the Business Ombudsman as a separate form of alternative ways of tax disputes resolving still remain out of scientific sight.

3. The purpose of the study is to clarify the content of the legal mechanism for tax disputes resolving, which is initiated by submitting complaints to the Business Ombudsman Council.

4. Presentation of material.

According to the Constitution of Ukraine, “The state ensures the protection of the rights of all subjects of ownership and management, the social direction of the economy” (Article 13) [10], and it also states that “a mandatory pre-trial dispute settlement procedure may be determined by law”. [11] Art. 6 of the Economic Code of Ukraine includes the freedom of entrepreneurial activity within the limits defined by law and “support of economic diversity and equal protection by the state of all business entities” into the general principles of business in Ukraine, and in Art. 20 it has been established that “the state ensures the protection of the rights and legitimate interests of economic entities...”, which is determined by this Code and laws and “every economic entity and consumer has the right to protect their own rights and legitimate interests” in one of the ways specified in this article of the Civil Code of Ukraine or in other ways provided by law. Also in part 7 of Art. 66 of the Civil Code of Ukraine stipulates that “the state guarantees the protection of the property rights of entrepreneurship. Expropriation by the state of the property used by the enterprise is carried out only in the cases and according to the procedure provided by law” [11].

The functioning of the business ombudsman institution is one of the forms of such legal guarantees. The right to appeal to the business ombudsman is currently one of the ways of one’s property rights protection by a small or medium business entity, which is provided for by law. First of all, the Law of Ukraine “On the Basics of State Anti-Corruption Policy in Ukraine (Anti-Corruption Strategy) for 2014–2017” dated October 14, 2014 provided for the establishment of a business ombudsman institution that would represent “the interests of business in the Government of Ukraine, and establish with its participation dialogue with business on an ongoing basis to raise awareness of corruption risks and available solutions for the private sector” [11] (later, by Resolution No 691 of the Cabinet of Ministers of Ukraine dated November 26, 2014)

[13]. Unfortunately, in the Law of Ukraine “On the Development and State Support of Small and Medium Enterprises in Ukraine” only as a separate direction of state policy in the field of development of small and medium enterprises in Ukraine in Art. 4 states “guaranteeing of the rights of subjects of small and medium-s enterprises during the implementation of state supervision (control) in the field of economic activity” [14], but there is no confirmation of such guarantees. Also, the draft Law “On the Establishment of a Business Ombudsman in Ukraine” (3607 dated 06.05.2020) [15] is still under consideration in the Verkhovna Rada of Ukraine, which was only revised before its first consideration. Even earlier, the preliminary draft law (4591 of May 5, 2016) “On the Establishment of a Business Ombudsman” [16] was adopted by the Verkhovna Rada of Ukraine in the first reading, but it was later rejected.

Nevertheless, the business ombudsman institution in Ukraine functions and is quite effective. Thus, in December 2014, the first business ombudsman, Lithuanian and generally European politician Algirdas Shemet, was appointed. In October 2019, the Polish politician and economist Marcin Swenchynski became his successor [17].

The Council of the Business Ombudsman was created precisely by Resolution No 691 of the Cabinet of Ministers of Ukraine dated November 26, 2014 [18]. However, if in most countries of the world the activity of the business ombudsman is aimed at the protection of small and medium enterprises from illegal actions by state bodies, in Ukraine the purpose of the business ombudsman’s council is to “ensure the transparency of the activities of state authorities, help to reduce the level of corruption and prevent unscrupulous (dishonest) behavior in relation to business entities in Ukraine” [13].

The business ombudsman council corresponds to the best practices of the functioning of the ombudsman institution, which was established and operates in many countries of the world, including Australia, the USA, EU countries, Georgia [18], Kazakhstan [5] and other countries. Tax ombudsmen have been introduced in some states [7].

For the first time, the position of ombudsman was provided for by the Swedish Constitution of 1809. In most countries, the ombudsman acts formally on behalf of the parliament at the initiative of individuals and legal entities that turn to him for the protection of their violated rights or freedoms. The institution of the ombudsman quickly spread in different countries of the world.

Business ombudsmen have also become widespread; the main criteria for their specialization are not only the presence of the applicant (complainant) as a business entity, but also other criteria, including: the range of bodies, which action (inaction) is challenged, the subject of the business ombudsman (the nature of issues that fall into sphere of consideration), types (directions) of state authorities activities, belonging to small or medium businesses, etc.

The International Association of Lawyers defines an ombudsman as a service “provided by the constitution or an act of a legislative body of state power or parliament, headed by an independent public official of high rank, who is responsible to the legislative body or parliament, authorized to receive complaints from aggrieved persons against executive authorities, officials and employees, controllers, or acts proactively and is authorized to conduct investigations, recommend corrective actions and submit reports” [19].

Researchers note that the Council of the Business Ombudsman in Ukraine quickly met the expectations of business and “became an effective mechanism in the fight against business oppression” [16]. Statistics on the dynamics of indicators for 2015–2021, posted on the website of the Business Ombudsman Council, show that 10,897 complaints were received, 97% of which were satisfied, and 88% of the recommendations of the Business Ombudsman were implemented. What is important, the specific weight of complaints on tax matters is 57 percent of the total number of appeals [20].

Tax disputes cause the submission of most of the complaints to the business ombudsman, among them there are the following issues: blocking of tax invoices, VAT reimbursement, restoration of tax legal status, determination of the customs value of goods, drawing up acts based on the results of tax audits, bringing to financial responsibility for violations of tax legislation, collection of tax debt and others.

In general, the business ombudsman institution in Ukraine corresponds to international approaches to the foundation of such an institution, namely the High Level Reporting Mechanism (HLRM) [21].

According to Clause 4 of the Regulation on the Council of the Business Ombudsman, one of its main tasks is to accept and consider complaints from business entities about actions or inaction (including decisions of state authorities (local self-government), business entities that belong to the sphere of their management, as well as their officials) [22]. It is the Council, in accordance with Clause 5 of the Regulations, that considers complaints from business entities regarding the commission of corrupt acts and/or other violations of their legitimate interests, and also addresses requests to state authorities, local self-government bodies and/or business entities belonging to the sphere of their management, regarding measures to implement the Council's recommendations. It is authorized to involve officials of state authorities and local self-government bodies, associations of citizens, enterprises, institutions and organizations regardless of the form of ownership (with their consent) to consider issues related to their powers [22].

The Council is headed by a business ombudsman, who is authorized, in particular, to determine "the procedure for submitting, considering complaints from business entities, as well as the procedure for communication between business entities and the Council" [22]. He also makes decisions on the consideration of complaints in accordance with the Council's regulations and forwards them for consideration.

The requirements for registration and submission of complaints are fixed in the Regulations. So, they may refer to the types of Unfair Behavior outlined in Paragraph 2 Clause 4 of the Regulation on the Council of the Business Ombudsman, i.e. "the possible commission of corrupt acts and/or other violations of the legitimate interests of business entities as a result of actions or inaction, including decisions, on the part of state authorities and local self-government bodies, business entities, which are in the sphere of their management, and their officials" [22].

However, complaints are not subject to consideration: i) arising within the framework of economic relations between business entities of a private form of ownership; ii) being the subject of any legal proceeding or arbitration proceeding, or in which respect a judicial, arbitral or any other similar decision has been rendered; iii) being in connection with the legality and/or validity of any court decisions, resolutions and orders; and iv) in cases, if it is relevant, if the party affected by the Unfair Conduct has not exhausted at least one instance of administrative appeal available to such party under applicable law and the internal rules of the party complained of [22].

In accordance with the Regulation, the Business Ombudsman may initiate consideration of a certain issue on own initiative if he/she becomes aware of possible dishonest behavior due to any source, including mass media (Clause 6.1.2 of the Regulation) [22].

On the basis of the results of the handling of complaints by the Council of the Business Ombudsman, it may provide recommendations to state authorities, in particular to tax and customs authorities: 1) to ensure the formation and implementation of state policy in the field of business activity with the aim of its improvement and the improvement of the conditions for business activities conduction, corruption prevention and /or other violation of the interests of business entities; 2) to improve and optimize the procedures and/or the way they exercise their powers, conduct business or other activities.

Also, if the situation regarding which a tax dispute has arisen, is ongoing and can be settled, and in other cases when it is appropriate and there is an intention to cooperate on the part of the relevant parties, "the business ombudsman makes efforts to help the parties in reaching an amicable settlement of issues that are the subject of their dispute" (Clause 10.5.1 of the Regulation) [Regulation]. If a "peaceful settlement" has been reached, the business ombudsman can: 1) terminate the proceedings (Clause 10.5.2 of the Regulation); 2) additionally make own separate proposals or recommendations (Clause 10.5.3 of the Regulations).

Despite the fact that the decisions of the Business Ombudsman Council have both the form of recommendations given to state authorities and local self-government bodies (Clause 3, Paragraph 4 of the Regulation) [22] and are the recommendations in terms of content, the effectiveness of the mechanism is enhanced by the right of the Business Ombudsman Council "to submit proposals and recommendations to the Cabinet of Ministers of Ukraine regarding ways to eliminate the systemic causes of violations of the legitimate interests of business entities" (Clause 6, Paragraph 6 of the Regulations)

and “to publish information on cases of corruption and/or other violations by state authorities or local self-government bodies, as well as by economic entities belonging to the sphere of their management, in the form of annual reports containing information on complaints, which were considered by the Council, in particular the conclusions of the Council on complaints, if it is necessary, the way of response of the relevant state authorities or local self-government bodies on a request to consider a complaint, as well as to implement recommendations given to state authorities, local self-government bodies, and economic entities belonging to the sphere of their management” [22].

The Board of the Business Ombudsman is not a threat to the system of public administration, as it does not have the authority to make legally binding decisions, which facilitates the acceptance of recommendations, to a greater extent contributes to the analysis of relevant situations, as the Business Ombudsman contributes to the establishment of the trust of the business environment to the public administration and the state in general.

5. Conclusions.

The following main features of the business ombudsman institution in Ukraine can be distinguished as an effective mechanism for solving public disputes, including tax disputes: 1) it is equally a public institution and an institution of civil society, since its formation is carried out by “joint efforts”; 2) its activities are aimed at solving conflicts of public and private interests; 3) it is supposed to restore the balance of “powers” and mutual trust, mutual respect of the state and the economic component of society; 4) it performs the role of a specialized official-authorized intermediary who encourages state authorities and local self-government bodies to properly exercise their powers in relation to business entities in compliance with the principle of the rule of law; 5) it is a certain safeguard of the mechanism of implementation of state policy in the sphere of economy, which records “failures” (“bugs”) in it, facts of violations or injustices of public administration and activates the mechanism of correction of the corresponding practice of law enforcement, the form of implementation of relevant types of state policy in the sphere of economy or provisions of acts of a by-law nature; 6) it conducts activities on each complaint separately, i.e. in individualized manner, if it contains information about Unfair Behavior (Clause 8.3.2 of the Regulation), i.e. contains a concise and clear description of its nature (Clause “d” Paragraph 8.2.1 of the Regulation), or on its own initiative, “if a business ombudsman became aware of possible unfair behavior from any source, including mass media” (Clause 6.1.2 of the Regulations); 7) business ombudsman considers the complaint, only if it meets the requirements of compliance (outlined in 6.1 and 8.2 of the Regulation), admissibility (specified in clauses 6.2, 7.2, 8.3 of the Regulation), reasonableness (Clause 9.1.3 of the Regulation), propriety, i.e. if they relate to the business ombudsman’s area of responsibility (authorities) (Clause 9.2.2 (a) of the Regulation), the business ombudsman can also reject a complaint in a number of other cases outlined in Clause 9.2.2 of the Regulation (primarily its groundlessness, its consideration at the same time in another institution, lack of cooperation for the proper assessment of the complaint, the expiration of the statute of limitations – one year from the moment of the event) [23], and therefore the business ombudsman each time decides to what extent the situation requires his intervention based on his own conviction, the principle of the rule of law, others legal principles, considerations of morality and ideals of justice; 8) business ombudsman can be guided in his/her activities not only by legal norms, but also by legal principles, acting on the basis of the need to ensure the rule of law, proper governance; 9) institution of business ombudsman is a form of state legal guarantee of protection of the rights and legitimate interests of business entities (entrepreneurs), which allows business entities to express their attitude to administrative acts and procedures more openly; 10) business ombudsman carries out his/her activities in handling complaints free of charge (Clause 8.4.1 of the Regulation) [23].

An important factor in the further improvement of the mechanism for resolving tax disputes by submitting complaints to the Council of the Business Ombudsman as one of the alternative ways of tax disputes resolving, is the consolidation of the status of such an advisory body under the Cabinet of Ministers of Ukraine at the level of special law, as well as the recognition of its proper functioning as one of legal guarantees of state protection of the rights and legitimate interests of business entities, property rights of entrepreneurship and a clear definition of the legal boundaries of the business ombudsman’s exercise of powers in this area. It is also relevant to study the best experience of legal regulation and functioning of similar institutions in foreign countries, existing legal gaps in order to take them into account in the

further consideration of the draft Law “On the Establishment of a Business Ombudsman in Ukraine” and its adoption.

References:

1. The Plan of Priority Actions of the Government for 2023, approved by the Order of the Cabinet of Ministers of Ukraine dated March 14, 2023 No 221 URL: <https://zakon.rada.gov.ua/laws/show/221-2023-р#TextХаник-2> (Date of Application: ...) [in Ukrainian].
2. Khanyk-Pospolitik, R.Yu. Biznes-ombudsmen yak naykrashchyy pryklad zaprovadzhenya instytutu ombudsmena v Ukrayini. “The Business Ombudsman As the Best Example of the Introduction of the Ombudsman Institution in Ukraine”. P. 73–76. URL: <http://dspace.onua.edu.ua/bitstream/handle/11300/21815/Khanyk-Pospolitik%20P.%20Ю.%20Бизнес-> [in Ukrainian].
3. The EBRD’s Investment Climate Support Activities Case study: Business Ombudsman Institution in Ukraine/ EBRD evaluation department. 2018. 25 p. [in English],
4. The Plan of Priority Actions of the Government for 2023, approved by the Order of the Cabinet of Ministers of Ukraine dated March 14, 2023 No 221-r. URL: <https://zakon.rada.gov.ua/laws/show/221-2023-р#Text> [in Ukrainian].
5. Yermekova, Zh.Zh. (2016) The Strengthening of business ombudsman’s institute in Kazakhstan. KazNU Bulletin. Economics series 4 (116). Al-Farabi Kazakh National University. P. 86–91 [in English].
6. Bochar, O. Instytut biznes-ombudsmena – advokat biznesu pered derzhavnymy orhanamy. “Institution of Business Ombudsman – Business Advocate before State Bodies”. URL: <https://agropro.club/articles/institut-biznes-ombudsmena-advokat-biznesu-pered-derzhavnimi-organami/> [in Ukrainian].
7. Kolyada, T.A. (2021) Instytut biznes-ombudsmena yak zasib zakhystu hospodars'koyi diyal'nosti: svitovyy dosvid ta ukrayins'ki realiyi. “The Business Ombudsman Institution as Means of Protecting Economic Activity: World Experience and Ukrainian realities”. Actual Issues of Modern Business: Accounting, Financial and Management Aspects: collection of theses of the international scientific and practical conference (March 17–19, 2021). P. 71–73 [in Ukrainian].
8. Petrenko, N.O. (2022) Mistse ta oznaky instytutu biznes-ombudsmena v systemi al'ternatyvnykh sposobiv vyrishennya hospodars'kykh sporiv. “The Place and Features of the Business Ombudsman Institution in the System of Alternative Ways of Resolving Economic Disputes”. Issues of Civil and Economic Law. No 4, Part 3. Odesa: ODUVS, p. 97–101 [in Ukrainian].
9. Ryzhuk, I.V. (2018) Mistse spetsializovanykh ombudsmeniv v mekhanizmi zakhystu prav lyudyny v Ukrayini. “The Place of Specialized Ombudsmen in the Human Rights Protection Mechanism in Ukraine”. Human Dignity and Human Rights As the Basis of the Constitutional System of the State: collection of theses of the International Scientific and Practical Conference (Khmelnyskyi, October 19–20, 2018). Khmelnytskyi: Khmelnytskyi University of Management and Law. P. 255–259 [in Ukrainian].
10. The Constitution of Ukraine adopted at the fifth session of the Verkhovna Rada of Ukraine on June 28, 1996. URL: <https://zakon.rada.gov.ua/laws/show/254к/96-вр#Text> [in Ukrainian].
11. Economic Code of Ukraine dated January 16, 2003 No 436IV. URL: <https://zakon.rada.gov.ua/laws/show/436-15#Text> [in Ukrainian].
12. On the principles of state anti-corruption policy in Ukraine (Anti-corruption strategy) for 2014–2017: Law of Ukraine dated October 14, 2014 No. 1699-VII. URL: <https://zakon.rada.gov.ua/laws/show/1699-18#Text> [in Ukrainian].
13. On the Formation of the Business Ombudsman Council: Resolution of the Cabinet of Ministers of Ukraine dated November 26, 2014 No 691. URL: <https://zakon.rada.gov.ua/laws/show/691-2014-н#Text> [in Ukrainian].



14. On the Development and State Support of Small and Medium-Sized Enterprises in Ukraine: Law of Ukraine [in Ukrainian].
15. On the Business Ombudsman Institution in Ukraine: Draft Law (registration number 3607 dated 05.06.2020). Official website of the Verkhovna Rada of Ukraine. URL: <https://itd.rada.gov.ua/billInfo/Bills/pubFile/688222> [in Ukrainian].
16. Medyanyk, A. (2019) Biznes-ombudsmen: shcho zminyt'sya dlya biznesu zi zminamy v tsiy sferi. OPENMIND. "Business Ombudsman: What Will Change for Business with Changes in This Area". OPENMIND. September 19, 2019. URL: <https://mind.ua/openmind/20202197-biznes-ombudsmen-shcho-zminitsya-dlya-biznesu-zi-zminami-v-cij-sferi> [in Ukrainian].
17. Mytrovych, O.S., Kolyada, T.A. (2021) Instytut biznes-ombudsmena yak instrument zakhystu prava na zdiysnennya pidpryemnytskoyi diyalnosti. "Institution of the Business Ombudsman as a Tool for Protecting the Right to Carry out Entrepreneurial Activities". Professional management in modern conditions of market development, 33–35. URL: <https://dspace.nuph.edu.ua/bitstream/123456789/27716/1/33-35.pdf> [in Ukrainian].
18. Chystiakova, I. M., Kryvdina, I. B. (2017) Instytut biznes-ombudsmena v Ukrayini ta sviti: istoryko-pravovyy aspekt. "Business Ombudsman Institution in Ukraine and the World: Historical and Legal Aspect". Intelligence and Power. Ser. History: community-political sciences coll. Odesa: Ecology. Issue 37. P. 123–137 [in Ukrainian].
19. Benjamin Buckland, William McDermott (2015) Instytuty Ombudsmena u spravakh zbroynykh syl. "Armed Forces Ombudsman Institutions": Practical Guide. DKZS. 162 p. [in Ukrainian].
20. Statystyka otrymanykh skarh. Dynamika pokaznykiv za 2015–2021 roky. Statistics of received complaints. Dynamics of indicators for 2015–2021. Official website of the Business Ombudsman Council. URL: <https://boi.org.ua/chart/aggregated-statistics/> [in Ukrainian].
21. The EBRD's Investment Climate Support Activities Case study: Business Ombudsman Institution in Ukraine / EBRD evaluation department. 2018. 25 p. [in English].
22. Regulations on the Council of the Business Ombudsman, approved by the Resolution of the Cabinet of Ministers of Ukraine dated November 26, 2014 No 691. URL: <https://zakon.rada.gov.ua/laws/show/691-2014-n#Text> [in Ukrainian].
23. Regulations of the Business Ombudsman Council, approved by Minutes No. 1 of the meeting of the Supervisory Board of the Business Ombudsman Council dated May 18, 2015. URL: [https://boi.org.ua/files/x0/zm/rules%20of%20procedure_boc%20final_2023_\(ukr\).pdf](https://boi.org.ua/files/x0/zm/rules%20of%20procedure_boc%20final_2023_(ukr).pdf) [in Ukrainian].

Nataliia Horbenko,

graduate student of the Scientific Institute of Public Law

ORCID ID: 0000-0002-8667-5169