

UDC 343.1

DOI <https://doi.org/10.32844/2618-1258.2026.3.50>

SHYSHATSKA YU.O.

INTERNATIONAL COOPERATION IN THE SPHERE OF EXTRADITION OF OFFENDERS: ANALYSIS OF THE EUROPEAN CONVENTIONAL MECHANISM

МІЖНАРОДНЕ СПІВРОБІТНИЦТВО У СФЕРІ ВИДАЧІ ПРАВОПОРУШНИКІВ: АНАЛІЗ ЄВРОПЕЙСЬКОГО КОНВЕНЦІЙНОГО МЕХАНІЗМУ

The article explores the European conventional mechanism of extradition of offenders, formed by the European Convention on Extradition of 1957 and its additional protocols. The main principles of extradition enshrined in the Convention are analysed, in particular the principle of double criminality, the principle of speciality, guarantees of human rights, and grounds for refusal of extradition.

Special attention is devoted to the evolution of this mechanism through the adoption of four additional protocols, which specify and develop the provisions of the Convention taking into account contemporary challenges of international criminal law. Changes are analysed concerning clarification of extradition grounds, expansion of the list of extraditable offences, improvement of procedures for in absentia decisions, introduction of simplified extradition procedure with the consent of the person, and modernization of mechanisms of international communication between competent state authorities.

The article also emphasizes the significance of the protocols as an instrument of adaptation of the conventional mechanism to modern challenges of international criminality, in particular transnational crime and the necessity of prompt international cooperation. It is stressed that the development of extradition law in Europe proceeds in the direction of strengthening the efficiency of procedures while simultaneously preserving an adequate level of guarantees of human rights.

It is underlined that the Convention remains the central element of the European system of extradition, ensuring a balance between the effectiveness of international cooperation and observance of fundamental human rights. At the same time, its protocols play an important role in the gradual adaptation of this mechanism to new conditions of combating transnational criminality.

It is concluded that the European Convention on Extradition, in combination with its additional protocols, constitutes a coherent and flexible system of legal regulation of extradition relations, which continues to remain relevant and effective in contemporary international law.

Key words: *European Convention on Extradition, extradition, international cooperation, principle of double criminality, principle of speciality, additional protocols, human rights, international criminal law, transnational crime, extradition procedures.*

У статті досліджується європейський конвенційний механізм видачі правопорушників, сформований Європейською конвенцією про видачу правопорушників 1957 року та додатковими протоколами до неї. Проаналізовані основні принципи екстрадиції, закріплені в Конвенції, зокрема принцип подвійної кримінальності, принцип спеціальності, гарантії прав людини та підстави відмови у видачі.

Окрему увагу приділено еволюції цього механізму через прийняття чотирьох додаткових протоколів, які конкретизують і розвивають положення Конвенції з урахуванням сучасних викликів міжнародного кримінального права. Проаналізо-



вано зміни, пов'язані з уточненням підстав екстрадиції, розширення переліку екстрадиційних правопорушень, удосконаленням процедур заочних рішень, запровадженням спрощеної процедури видачі за згодою особи та модернізацією механізмів міжнародної комунікації між компетентними органами держав.

У статті також підкреслюється значення протоколів як інструменту адаптації конвенційного механізму до сучасних викликів міжнародної злочинності, зокрема транснаціональної злочинності та необхідності оперативного міжнародного співробітництва. Наголошується, що розвиток екстрадиційного права в Європі відбувається у напрямі посилення ефективності процедур за одночасного збереження належного рівня гарантій прав людини.

Наголошено, що Конвенція залишається центральним елементом європейської системи екстрадиції, забезпечуючи баланс між ефективністю міжнародного співробітництва та дотриманням фундаментальних прав людини. Водночас її протоколи відіграють важливу роль у поступовій адаптації цього механізму до нових умов боротьби з транснаціональною злочинністю.

Зроблено висновок, що Європейська конвенція про видачу правопорушників у поєднанні з додатковими протоколами утворює цілісну та гнучку систему правового регулювання екстрадиційних відносин, яка продовжує залишатися актуальною та ефективною в сучасному міжнародному праві.

Ключові слова: *Європейська конвенція про видачу правопорушників, екстрадиція, міжнародне співробітництво, принцип подвійної кримінальності, принцип спеціальності, додаткові протоколи, права людини, міжнародне кримінальне право, транснаціональна злочинність, екстрадиційні процедури.*

Problem Statement. The modern stage of development of international legal order is characterized by the strengthening of the paradigm from the classical Westphalian understanding of state sovereignty to the concept of universalization and primacy of human rights. This tendency directly reforms the architecture of international criminal law, determining the transformation of its fundamental institutions. This process acquires particular acuteness within the framework of international-legal regulation of the institution of extradition, which at the present stage is in a state of permanent doctrinal and practical conflict between two basic imperatives: ensuring cross-border justice and the imperative protection of fundamental rights of the individual.

In foreign legal doctrine, an approach has been formed according to which “the problem of extradition of criminals is the most complex in the international struggle against crime, since it directly affects the sovereignty of the interested states. The extradition procedure is complicated, cumbersome, and lengthy in time, because Here’s the continuation of the translation in the same academic style, with calquing and word transfer where appropriate to preserve the legal-doctrinal tone: The extradition procedure is complicated, cumbersome, and lengthy in time, because it concerns the interests of several states and many agencies within each of them. It ensures the inevitability of punishment and makes it possible to carry it out at the international level, despite the territorial delimitation of jurisdiction of different countries [20, pp. 107–113].

In this context, the study of the European Convention on Extradition of 1957 and its protocols, which constitute the foundation of the European extradition mechanism, acquires particular relevance. The analysis of their provisions makes it possible to trace the development of international-legal regulation of extradition of offenders and to evaluate the effectiveness of modern approaches to ensuring international cooperation in the criminal-law sphere.

Analysis of recent research and publications. Theoretical and practical aspects of extradition have repeatedly become the subject of scholarly research by both foreign and domestic scholars, in particular S. Andreichenko, M. Bassiouni, O. Butkevych, O. Vinogradova, G. Gilbert, N. Zelinska, P. Izmailova, V. Kolesnyk, I. Kushnir, S. Lykhova, M. Platcha, V. Popko, M. Smirnov, V. Cheban and others. At the same time, a comprehensive analysis of the European Convention on Extradition of 1957 and its protocols in the context of the development of the European extradition mechanism remains a relevant direction of scientific inquiry.

The purpose of the study is to carry out a systemic analysis of the provisions of the European Convention on Extradition of 1957 and its protocols, to clarify the peculiarities of legal regulation of extradition relations, as well as to assess the impact of these international-legal acts on the development of the European mechanism of cooperation in the sphere of extradition of offenders.

Presentation of the main material. The development of international criminal cooperation in the 20th–21st centuries conditioned the necessity of forming universal legal mechanisms of counteraction to criminality that goes beyond the jurisdiction of a single state. In this regard, the United Nations and other international institutions developed and adopted a number of international treaties, the provisions of which regulate the procedure of interaction of states in matters of criminal prosecution and extradition of persons suspected or convicted of committing serious crimes.

The international-legal basis of extradition activity is constituted by numerous conventions aimed at combating specific types of international criminality.

These include: the Convention on the Prevention and Punishment of the Crime of Genocide of 09.12.1948 [9]; the Geneva Convention on the Protection of Civilian Persons in Time of War of 12.08.1949 [5]; the Convention on Offences and Certain Other Acts Committed on Board Aircraft of 14.09.1963 [12]; the Convention for the Suppression of Unlawful Seizure of Aircraft of 16.12.1970 [7]; the Convention for the Suppression of Unlawful Acts against the Safety of Civil Aviation of 23.09.1971 [8]; the Convention on the Prevention and Punishment of Crimes against Internationally Protected Persons, including Diplomatic Agents of 14.12.1973 [10]; the European Convention on the Suppression of Terrorism of 27.01.1977 [3]; the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment of 26.01.1984 [13]; the UN Convention against Transnational Organized Crime of 15.11.2000 [6]; the International Convention for the Suppression of Acts of Nuclear Terrorism of 13.04.2005 [14]; the International Convention for the Suppression of Terrorist Bombings of 16.12.1997 [15]; the International Convention against the Taking of Hostages of 17.12.1979 [16]; the Convention on the Transfer of Sentenced Persons of 21.03.1983 [11], and a number of others.

These international treaties laid down the legal foundations of state interaction in counteracting crimes of an international character, in particular terrorism, organized crime, corruption, illicit trafficking in narcotic drugs, money laundering, sexual exploitation of children, and other socially dangerous acts. An important feature of such conventions is the possibility of extradition even in the absence of a separate bilateral treaty on extradition between states, provided that the respective states are parties to and have ratified the relevant international convention.

A special place in the system of sources of international criminal law regulating cross-border transfer of persons is occupied by the European Convention on Extradition of 1957 (hereinafter – the Convention) [4]. Its adoption marked a fundamental doctrinal transition from a particularistic (bilateral) to a unified multilateral model of legal assistance. Acting as *lex generalis* for the member states, the Convention not only systematized disparate customary principles of extradition but also created a stable institutional matrix which for more than half a century has defined standards of international interaction in the sphere of combating criminality at the European and interregional levels.

One of the fundamental principles of the Convention is the establishment of the obligation of member states to extradite persons “who are prosecuted by the competent authorities of the requesting Party for the commission of an offence or who are sought by those authorities for the purpose of executing a sentence or detention order” [4]. Thus, the Convention enshrined the principle of international solidarity in combating criminality and promotes the realization of the principle of inevitability of criminal responsibility, making it impossible to use state borders as a means of evading justice.

Critically important is that the Convention deconstructed the archaic approach of listing offences that allowed the application of extradition procedures, and replaced it with the principle of double criminality, which belongs to the fundamental principles of international extradition law. Thus, according to the provisions of para. 1 of Art. 2, extradition is justified for any conduct criminalized under the laws of both states, which “is punishable under the laws of the requesting Party and the requested Party by deprivation of liberty or by a detention order for a maximum period of not less than one year or more by severe punishment” [4]. If the person has already been convicted, then for extradition to be carried out, the unserved part of the sentence must amount to not less than four months. Such a limitation has practical significance, since it allows avoiding excessive use of the complex and costly extradition procedure in relation to minor criminal offences. This structural flexibility enabled the conventional mechanism over time to successfully adapt to modern, technologically conditioned typologies of crimes, in particular cybercrime and crypto-fraud, thereby ensuring temporal resilience.

Evaluating this normative innovation, G. Gilbert noted that the replacement of lists of specific crimes with a flexible punishment threshold “allowed extradition law to go beyond stativity and to automatically adapt to the changing landscape of transnational criminality without the necessity of constant revision of the texts of international agreements” [21].

A characteristic feature of the Convention is also its adaptability regarding the determination of the circle of extraditable offences. If a request for extradition covers several criminal offences, part of which do not meet the requirements concerning the minimum term of punishment, the requested state may nevertheless satisfy the request with respect to the entire set of offences.

At the same time, the Convention provides for a number of restrictions concerning extradition of persons. One of the most well-known is the rule of non-extradition for political offences (Art. 3). Historically, this norm was aimed at protecting individuals from persecution on political grounds and reflected the humanistic character of the institution of extradition. However, the further development of international criminal law demonstrated the necessity of revising the traditional understanding of political offence.

Studying this process, K. van den Wyngaert states a cardinal transformation of the legal paradigm: "the international community reached consensus that certain crimes are so destructive for humanity that no political motives or ideological contexts can justify refusal of extradition and granting of legal asylum to persons who committed them" [22, p. 195]. In this regard, the Additional Protocol to the Convention of 1975 substantially narrowed the list of acts that may be considered political.

Special attention deserves the provisions of the Convention concerning military and financial offences. According to Art. 4, extradition is not carried out for military offences which are not defined as crimes under general criminal law. At the same time, the original version of Art. 5 provided restrictions on extradition for tax, customs, and currency offences. However, with the development of international economic integration and the strengthening of the fight against financial criminality, this approach underwent changes. The Second Additional Protocol of 1978 significantly expanded the possibilities of cooperation in this sphere, establishing that differences between national tax systems cannot serve as an independent ground for refusal of extradition.

An important element of the extradition mechanism is the regulation of cases of competition of requests for extradition. The Convention provides that if the same person is sought by several states, the requested Party must take into account the totality of circumstances of the case, including the gravity of the committed offences, the place of their commission, the chronology of submission of requests, the nationality of the person, and the possibility of his or her subsequent transfer to another state. Such an approach ensures fairness and reasonableness in decision-making in complex international situations.

Parallel to this, safeguarding state sovereignty, the Convention preserves the classical constitutional prohibition on extradition of own nationals, but provides for a clear procedural relay. The requested state, having refused extradition on the basis of nationality, according to para. 2 of Art. 6 is obliged "at the request of the requesting Party to submit the case to its competent authorities so that, if necessary, it may be considered" [4], which fully harmonises the constitutional order with global efforts to combat impunity within the framework of the principle *aut dedere aut judicare*. The humanitarian dimension of this system is additionally strengthened by the reservation concerning the death penalty, which allows refusal of extradition if "the requesting Party does not provide the requested Party with sufficient guarantees that the death sentence will not be carried out" (Art. 11).

The Convention became a fundamental international-legal act that laid the foundation of the modern system of extradition cooperation. However, the compromise fixed in the mid-20th century could not remain static in the process of global transformation of criminal justice. The need to adapt the basic conventional mechanism to new challenges of international security conditioned the gradual modernization of its provisions, which was successfully realized through the adoption of a system of Additional Protocols. The first significant step on this path was the Additional Protocol to the European Convention on Extradition, adopted in Strasbourg on 15 October 1975 [1]. The necessity of its adoption was conditioned by the practice of application of the Convention, which revealed a number of legal gaps and ambiguities that complicated effective interaction of states in the sphere of extradition of persons suspected or convicted of committing offences.

The Additional Protocol became an important instrument of modernization of the extradition mechanism enshrined in the Convention. One of its key achievements was the clarification of approaches to the definition of political offences, which traditionally belong to the category of offences not entailing extradition of a person. Traditionally, non-extradition for political offences was considered an important guarantee of protection of the individual from politically motivated persecution. After the Second World War and the formation of modern international criminal law, it became evident that certain categories of crimes, despite possible political motivation, pose such a serious threat to international peace and security that they cannot enjoy such protection. The Protocol limited the possibility of excessive interpretation of this exception, which was often used to evade criminal responsibility.

The Additional Protocol provided that crimes of genocide, serious violations of the Geneva Conventions of 1949, and other grave breaches of the laws and customs of war cannot be considered political offences for the purposes of extradition. In fact, this document became one of the first international-legal acts that enshrined the priority of the principle of inevitability of punishment for international crimes over the traditional concept of the political exception. Its adoption reflected the general tendency of humanization of international law and the formation of an international system of combating impunity of persons guilty of committing crimes against humanity, war crimes, and other grave violations of international humanitarian law.

Moreover, the document detailed the application of the principle *non bis in idem*, according to which a person cannot be prosecuted or punished again for an act in respect of which a final judicial decision already exists (Art. 2) [1].

Such clarification contributed to strengthening legal certainty and ensuring additional guarantees of protection of human rights within the extradition process.

The Additional Protocol acquired particular significance in the context of strengthening the international struggle against criminality, since it facilitated the removal of legal obstacles to cooperation between states and increased the effectiveness of extradition of offenders. At the same time, its provisions were directed at preserving the balance between the interests of criminal justice and the necessity of observing fundamental rights and freedoms of the individual.

No less important was the Second Additional Protocol of 1978, which substantially expanded the possibilities of extradition in cases connected with financial and economic offences [2]. At the time of adoption of the Convention, tax, customs, and currency crimes were traditionally considered the sphere of exclusively internal competence of states. Due to significant differences in national systems of taxation and financial regulation, states often refused extradition of persons, referring to the absence of analogous offences in their own legislation.

However, processes of economic integration, development of international trade, and the growth of cross-border economic criminality demonstrated the ineffectiveness of such an approach. The Second Additional Protocol removed a significant part of these obstacles, establishing that extradition cannot be refused because of differences between the tax systems of states. Thus, additional legal mechanisms were created for combating tax evasion, smuggling, unlawful currency operations, financial fraud, and other forms of economic criminality. In fact, this document became one of the first international steps on the path toward forming a modern system of counteraction to cross-border financial crimes and money laundering of proceeds of crime.

In addition, the Second Additional Protocol clarified provisions concerning *in absentia* judgments. States were granted the right to refuse extradition of a person convicted *in absentia* if adequate procedural guarantees of defence had not been ensured (Art. 3) [2]. An important innovation also became the simplification of the procedure of transmission of documents and exchange of information between competent authorities of the member states. This allowed shortening the timeframes of consideration of extradition requests and increasing the promptness of international cooperation.

Further evolution of international cooperation in the criminal-law sphere found its reflection in the Third Additional Protocol of 10 November 2010 [18]. Its adoption was conditioned by the necessity of increasing the promptness of extradition procedures, which were often characterized by considerable duration and complexity. In many cases, persons in respect of whom extradition requests were submitted did not object to extradition, yet states were still obliged to undergo the full procedure provided by the Convention.

To resolve this problem, the Third Additional Protocol introduced the institution of simplified extradition on the basis of voluntary consent of the person. Such a mechanism allowed significantly reducing the timeframes of consideration of extradition cases, decreasing the administrative burden on competent authorities, and minimizing costs connected with extradition proceedings. The Third Additional Protocol devoted considerable attention to ensuring procedural guarantees of the person, establishing the obligation of competent authorities to duly inform him or her about the legal consequences of giving consent to extradition and to ensure the voluntary character of such expression of will (Arts. 3, 4).

An important innovation was the provision that envisaged the possibility of waiver by the person of the application of the principle of speciality. According to this principle “the extradited person may not be prosecuted or punished for any other offences except those which motivated the surrender” [17, p. 74].

However, in case of voluntary waiver of such a right, the state receiving the person may carry out criminal prosecution also for other acts defined by legislation and international treaties.

An undeniable advantage of the Third Additional Protocol is the enshrinement of the mechanism of reservations, which grants states the possibility to adapt certain of its provisions to the peculiarities of their own legal systems.

According to Art. 9, states may at the time of signature or ratification declare non-acceptance of certain chapters or their parts. Such a construction contributes to increasing the level of treaty flexibility and ensures balance between unification of extradition procedures and respect for national sovereignty [18].

No less important significance in modernization of the extradition mechanism was played by the Fourth Additional Protocol of 2012 [19]. Its emergence was conditioned by the necessity of adapting the provisions of the Convention to modern technological possibilities and new forms of interstate interaction. The document envisaged simplification of the procedure of communication between competent authorities of the member states, expanded the possibilities of using electronic means of transmission of information, and clarified certain procedural issues connected with application of the principle of speciality (Art. 4), revised approaches to consideration of limitation periods as grounds for refusal of extradition (Art. 1), improved legal regulation of re-extradition to a third state and transit of extradited persons through the territory of member states (Arts. 5–7), as well as introduced modern mechanisms of transmission of extradition requests and accompanying documents using electronic means of communication (Arts. 8–10). In addition, the Protocol limited the possibility of formulation of new reservations by states, which contributed to more unified application of the provisions of the Convention (Art. 13) [19].

Especially important is that the Fourth Additional Protocol facilitated the transition from excessively formalized diplomatic procedures to more prompt mechanisms of interaction between law-enforcement and judicial authorities of states. This allowed shortening the timeframes of consideration of extradition requests and increasing the effectiveness of international search for persons evading justice. In the context of growing mobility of the population and development of transnational crimes, such changes have fundamental significance for ensuring proper functioning of the system of international criminal cooperation.

Thus, the Additional Protocols to the Convention are not only auxiliary instruments of its implementation but also independent international-legal acts that played a key role in modernization of the European system of extradition. Their adoption ensured adaptation of the Convention to new challenges of international criminality, strengthened the effectiveness of international cooperation, and contributed to the formation of modern standards of extradition law in the European legal space.

Conclusions and proposals. Therefore, the conducted analysis of the provisions of the European Convention on Extradition of 1957 and its Additional Protocols provides grounds to affirm that these international-legal acts formed a comprehensive and dynamic system of regulation of extradition relations between the member states of the Council of Europe. The Convention laid down the fundamental principles of international cooperation in the sphere of extradition of offenders, defining the conditions, procedure, and limits of extradition, as well as guarantees of protection of the rights of persons in respect of whom the relevant request is submitted.

At the same time, the development of international criminality, deepening of interstate interaction, and the necessity of ensuring proper balance between effectiveness of criminal prosecution and observance of human rights conditioned the need for further improvement of the conventional mechanism. This function was fulfilled by the Additional Protocols, each of which was directed at resolving specific practical and legal problems.

However, the analysis shows that despite the high level of unification, certain aspects of application of the Convention and its Protocols remain debatable and require further improvement, in particular in the part of harmonization of national procedures of implementation, ensuring procedural guarantees of the person, and regulation of new challenges connected with digitalization of criminal proceedings and development of cross-border criminality, which should become the subject of further scholarly research.

References:

1. Додатковий протокол до Європейської конвенції про видачу правопорушників від 15 жовтня 1975 р. URL: <https://ips.ligazakon.net/document/mu75004p?an=2>
2. Другий додатковий протокол до Європейської конвенції про видачу правопорушників від 17 березня 1978 року. URL: <https://ips.ligazakon.net/document/MU78007P>
3. Європейська конвенція про боротьбу з тероризмом від 27.01.1977 р. URL: https://zakon.rada.gov.ua/laws/show/994_331#Text

4. Європейська конвенція про видачу правопорушників від 13 грудня 1957 р. URL: https://zakon.rada.gov.ua/laws/show/995_033#Text
5. Женевська конвенція про захист цивільного населення під час війни від 12 серпня 1949 р. URL: https://zakon.rada.gov.ua/laws/show/995_154#Text
6. Конвенція ООН проти транснаціональної організованої злочинності від 15 листопада 2000 р. URL: https://zakon.rada.gov.ua/laws/show/995_789#Text
7. Конвенція про боротьбу з незаконним захопленням повітряних суден від 16 грудня 1970 р. URL: https://zakon.rada.gov.ua/laws/show/995_167#Text
8. Конвенція про боротьбу з незаконними актами, спрямованими проти безпеки цивільної авіації від 23 вересня 1971 р. URL: https://zakon.rada.gov.ua/laws/show/995_165#Text
9. Конвенція про запобігання злочину геноциду та покарання за нього від 09 грудня 1948 р. URL: https://zakon.rada.gov.ua/laws/show/995_155#Text
10. Конвенція про запобігання та покарання злочинів проти осіб, які користуються міжнародним захистом, у тому числі дипломатичних агентів від 14 грудня 1973 р. URL: https://zakon.rada.gov.ua/laws/show/995_389#Text
11. Конвенція про передачу засуджених осіб від 21 березня 1983 р. URL: https://zakon.rada.gov.ua/laws/show/994_025#Text
12. Конвенція про правопорушення та деякі інші дії, здійснені на борту повітряного судна від 14 вересня 1963 р. URL: <https://ips.ligazakon.net/document/MU63K07U>
13. Конвенція проти катувань та інших жорстоких, нелюдських або таких, що принижують гідність, видів поводження і покарання від 26 січня 1984 р. URL: https://zakon.rada.gov.ua/laws/card/995_085
14. Міжнародна конвенція про боротьбу з актами ядерного тероризму від 13 квітня 2005 р. URL: https://zakon.rada.gov.ua/laws/show/995_d68#Text
15. Міжнародна конвенція про боротьбу з бомбовим тероризмом від 16 грудня 1997 р. URL: https://zakon.rada.gov.ua/laws/show/995_374#Text
16. Міжнародна конвенція про боротьбу із захопленням заручників від 17 грудня 1979 р. URL: https://zakon.rada.gov.ua/laws/show/995_087#Text
17. Нестеренко С.С. Принцип спеціальності у міжнародному кримінальному праві. *Науковий вісник Міжнародного гуманітарного університету*. 2011. № 1. С. 74–77.
18. Третій додатковий протокол до Європейської конвенції про видачу правопорушників від 10 листопада 2010 року. URL: https://zakon.rada.gov.ua/laws/show/995_001-10#Text
19. Четвертий додатковий протокол до Європейської конвенції про видачу правопорушників від 20 вересня від 2012 року. URL: https://zakon.rada.gov.ua/laws/show/994_001-12#Text
20. Duffy H. *The «War on Terror» and the Framework of International Law*. Cambridge: Cambridge University Press, 2005. 544 p.
21. Gilbert G. (1991). *Aspects of Extradition Law*. Martinus Nijhoff Publishers. URL: <https://brill.com/display/title/9181?contents=editorial-content>
22. Van den Wijngaert C. *The Political Offence Exception to Extradition: The Delicate Problem of Balancing the Rights of the Individual and the International Public Order*. Deventer Kluwer Law and Taxation Publishers. 1980.

Дата першого надходження статті до видання: 07.05.2026

Дата прийняття статті до друку після рецензування: 29.05.2026

Дата публікації (оприлюднення) статті: 15.06.2026