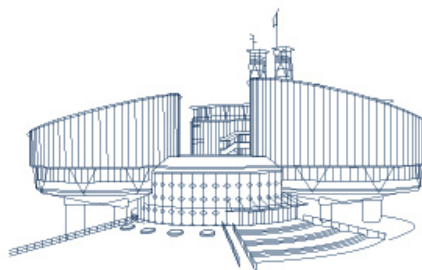


PRESS RELEASE

FORTHCOMING DELIVERY OF ADVISORY OPINION IN RESPONSE TO A REQUEST FROM THE SUPREME COURT OF UKRAINE

ECHR 234 (2026) 24.09.2026

Issued by the Registrar of the Court



The European Court of Human Rights will deliver an advisory opinion at a public hearing on Tuesday 29 September 2026 at 2:45 p.m. in the Human Rights Building, Strasbourg.

The delivery will be broadcast live on the European Court's [YouTube channel](#).

The request concerns proceedings pending before the Supreme Court of Ukraine concerning a challenge by a company to a tax fine.

Members of the public wishing to attend the delivery should submit a request [here](#). Journalists should contact the Press Unit at echrpess@echr.coe.int.

Protocol No. 16 enables member States' highest national courts and tribunals to ask the Court to give advisory opinions on questions of principle relating to the interpretation or application of the rights and freedoms defined in the European Convention or its Protocols. Advisory opinions are not formally binding. For more information see the [FAQ](#).

Background and domestic proceedings

The advisory opinion requested relates to a dispute pending before Ukraine's Supreme Court between a private company, OvruchHazAvto, and the State Tax Service of the Zhytomoyr region. The company sells fuel and alcoholic drinks under trading licences. Under national law, such sales must be made using an electronic cash register, which must be expressly listed in the licence appendices. Failure to comply is punishable by a fine calculated at a flat rate of 200% of the value of the goods sold.

Following a routine inspection in October 2023, the company was accused of selling fuel and alcohol between 18 January 2023 and 20 June 2023 using a cash register that was not indicated in the licence appendices. In November 2023 the tax authority fined the company 22,576,700 Ukrainian hryvnias, equivalent to approximately 1,640,000 euros at the time, corresponding to the fixed rate of 200% of the value of the products sold.

The company brought proceedings against the tax authorities before the Administrative Court seeking to have the tax assessment and fine set aside. It acknowledged that it had unintentionally committed a tax offence but argued, in particular, that the amount of the penalty was excessive.

Both the Zhytomyr Administrative Court and the Administrative Court of Appeal found in the company's favour and set aside the tax authorities' decision. They noted that the amount of the fine was nearly three times greater than the value of the company's assets. Furthermore, the offence had been remedied by the company itself, with no harm to the public interest.

The tax authority appealed on points of law. The company, in its submissions seeking to have the appeal dismissed, emphasised the issue of proportionality of the penalty.

On 4 December 2025 the Supreme Court decided to request an advisory opinion from the Court and to stay the proceedings while awaiting the reply.

Questions submitted in the advisory opinion request

“(1) In view of the mandatory nature of tax-law provisions, is a national court empowered to refrain from applying the direct provisions of legislation establishing financial sanctions for non-compliance with tax-law requirements and instead apply a lower level of sanctions not provided for by law?

(2) On the basis of which criteria may the sanction provided for in [section] 17 of the Law of Ukraine ‘On State Regulation of the Production and Circulation of Ethyl, Cognac and Fruit Alcohol, Alcoholic Beverages, Tobacco Products, Liquids Used in Electronic Cigarettes and Fuel’ No. 481/95-VR of 19 December 1995 be regarded as constituting a disproportionate interference with the rights guaranteed by Article 1 of Protocol No. 1 to the Convention?”

Procedure before the court

The request was accepted by the Grand Chamber panel on 16 February 2026.

A Grand Chamber was formed on 17 February 2026 in accordance with Rule 24 § 2 (g) and Rule 94 § 1 of the Rules of Court.

The parties to the domestic proceedings were invited to submit written comments (Article 3 of Protocol No. 16 and Rule 94 § 3). The OvruchHazAvto company made use of that possibility.

This press release is a document produced by the Registry. It does not bind the Court. Decisions, judgments and further information about the Court can be found on www.echr.coe.int.

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The European Court of Human Rights was set up in Strasbourg by the Council of Europe member States in 1959 to deal with alleged violations of the 1950 European Convention on Human Rights.