

Abstracts

Darai Péter: Decision on the applications in tax debt execution proceeding

In the case tax debt execution the power of state intervenes in the human intimate zone essentially limiting the ownership. In the proceeding of tax debt execution opposing rights of the tax authority and the debts requires sufficient balancing rules which is part of the debtor's rights. The proceeding steps are not only the acts of the authority but also the acts of debts; petition of them sometimes contribute the proceeding or intention of debts breaking of collection taxes. By the Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration in Section 46 the application shall be judged according to its content even if it fails to match with the designation used by the applicant [Decision on the application]. This basic principle by administrative law is well-known; accordingly first and most important step action of proceeding the legal classification about applications because of causes the appropriate consequence. This article presents the basic types of applications in the tax debt execution proceeding schematically the connecting case-law and problems of classification.

Keywords: form of petition, demurrer of execution, taxpayer, right to fair trial, tax debt.

Kacska Roland: Artificial Insemination and the Legal Status of the Embryo

Based on the interpretation of the law and the practice that has developed so far, we cannot consider the embryo as an object, however, we cannot attribute full personal status to it either. Many medical progress could depend on the success of the research carried out on embryos, which may raise the question whether the protection of the embryo could hinder the scientific targeted research, which, we can even say, serves the interest of human life? However, the answer to this can only be given if we can provide first an answer to what fundamental legal and ethical status does an embryo have. In the case that his moral value and fundamental legal identity are identical with a person's who was born, then the same level of protection is required based on human dignity, against the freedom of research. If it's not the same, then it is cannot be judged in such a simple way. According to this, where is the "limit" to which laboratory research can expand? What basic rights can be violated or could any basic right be violated at all in connection with this?

Keywords: embryo, basic human rights, scientific research

Kossuth Ádám Ferenc: The diesel scandal and its impact in the European Union

What were the effects of the diesel scandal in the European Union, and how did the Commission respond to it? Following the events of 2015, significant steps were taken in European regulation regarding the control of harmful emissions from vehicles and the measurement of emission standards. The scandal not only resulted in stricter regulations

but also highlighted the urgent need for the development of green technologies and the search for sustainable transportation solutions. How will regulation evolve after 2035, and does synthetic fuel have a future? These questions could fundamentally reshape the European automotive industry in the long term, raising many important issues and reflections among bureaucrats, experts, and various segments of society today.

Keywords: diesel scandal, sustainability, Euro 7 standard, synthetic fuel