



## PERSONAL INFORMATION

Name	ELENA
Surname	NESHOVSKA KJOSEVA
Date and Place of Birth	6.7.1986 Skopje, Macedonia
Sex	Female
Nationality	Macedonian
Address	Work: bul. Goce Delchev, 9b, 1000 Skopje Home: bul. Vasko Karangeleski, 1/1, 1000 Skopje
Phone	0038970688557
E-mail	e.neshovska@pf.ukim.edu.mk

## WORK EXPERIENCE

September 2022 - present	<b>ASSOCIATE PROFESSOR</b> Ss. Cyril and Methodius University Faculty of Law „Iustinianus Primus” in Skopje <b>Department of Financial law</b> Goce Delchev 9b, Skopje, North Macedonia
December 2017 – September 2022	<b>Assistant Professor</b> Ss. Cyril and Methodius University Faculty of Law „Iustinianus Primus” in Skopje <b>Department of Financial law</b> Goce Delchev 9b, Skopje, North Macedonia

## EDUCATION

April 2015	<b>PhD IN LAW</b> Ss. Cyril and Methodius University Faculty of Law „Iustinianus Primus” in Skopje Goce Delchev 9b, Skopje, North Macedonia  Topic of doctorate dissertation: <i>“Tax Treatment of Cross-border Activities According the Double Tax Treaties”</i>
December 2011 – March 2015	<b>Doctoral Studies in Financial Law</b> Ss. Cyril and Methodius University Faculty of Law „Iustinianus Primus” in Skopje Goce Delchev 9b, Skopje, North Macedonia  <i>average grade 10 (taken from 6 to 10)</i> major subjects: Methodology, Tax Law, International Tax Law, Budget Law, Tax Procedure
September 2010	<b>LLM in Financial law</b> Ss. Cyril and Methodius University

	<p>Faculty of Law „Iustinianus Primus” in Skopje Goce Delchev 9b, Skopje, North Macedonia</p> <p>Topic: <i>“Tax progression versus flat tax”</i></p>
<b>September 2008 – March 2010</b>	<p><b>Master studies of Finance and Financial Law</b> Ss. Cyril and Methodius University Faculty of Law „Iustinianus Primus” in Skopje Goce Delchev 9b, Skopje, North Macedonia</p> <p><i>average grade 10</i> (taken from 6 to 10) major subjects: Tax Law, International Tax Law, Custom Law, Budget Law, Local Finances</p>
<b>June 2008</b>	<p><b>Bachelor of Law</b> Ss. Cyril and Methodius University Faculty of Law „Iustinianus Primus” in Skopje Goce Delchev 9b, Skopje, North Macedonia</p> <p><i>average grade 9, 73</i> (taken from 6 to 10)</p>
<b>ADDITIONAL INFORMATION</b>	
<b>February 2023 - present</b>	<b>Head of the Career and Alumni Center</b> at the Law faculty Iustinianus Primus in Skopje (kariera.pf.ukim.edu.mk)
<b>September 2020 - present</b>	<b>Reviewer</b> at the Journal <i>Eastern European Economics</i>
<b>PARTICIPATION IN SOME MAJOR PROJECTS</b>	
<b>Ongoing</b>	<p>Mega Project <i>“Euro integration of Social, Legal and Political System in the Republic of North Macedonia”</i>, implemented by the Faculty of Law „Iustinianus Primus” in Skopje</p> <p><b>Employed as an Expert from the Academia for Chapter 16: Taxation</b></p>
<b>12.7.2024 – 15.12.2024</b>	<p>Project title: IC 00383-2024 <i>Proposing new fiscal policy instruments that enhance the achievements of the NDS/SDG goals in up to two NDS strategic areas – Sustainable, Innovative and Competitive Economy and Green Transformation</i>, implemented by UNDP</p> <p><b>Employed as National Consultant</b></p>
<b>April – June 2024</b>	<p><i>“Law students and Young Lawyers-Key Agents for Change for Advancing Human Right and Rule of Law”</i>, implemented by the Macedonian Young Lawyers Association (MYLA) and The state of the Netherlands</p> <p><b>Employed as a Project Coordinator</b> at the Career and Alumni Center at the Law Faculty Iustinianus Primus in Skopje</p>

<b>April 2022 – December 31<sup>st</sup> 2023</b>	<p><i>“Improving of Working Conditions”</i>, EU Financed Project, implemented by Archidata s.r.l. and its consortium partners</p> <p><b>Employed as a Senior Non-Key Expert – Legal Expert for Tax and Social Contributions</b></p>
<b>30.11.2022 - 31.01.2023</b>	<p><i>“Law students and Young Lawyers-Key Agents for Change for Advancing Human Right and Rule of Law”</i>, implemented by the Macedonian Young Lawyers Association (MYLA) and The state of the Netherlands</p> <p><b>Employed as a Researcher</b> for baseline report on the shortcomings and gaps within the existing regulations and study programs concerning practical legal skills and legal ethics</p>
<b>January – March 2020</b>	<p><i>“Tax Procedure and Legal Remedies for Protection of Taxpayers` Rights with Special Accent on the Legal Persons”</i>, implemented by the NGO Epicentar as part of the USAID financed project <i>“Improvement of business environment in Macedonia”</i></p> <p><b>Employed as a Legal expert for Taxes and Tax Procedure</b></p>
<b>March – December 2018</b>	<p><i>“Analysis and Evaluation of Tax Procedures Changes in the Republic of Macedonia”</i> – Scientific Project of the Ss. Cyril and Methodius University</p> <p><b>Employed as a Legal expert</b></p>
<b>January – March 2017</b>	<p><i>“Competitiveness in Southeast Europe: A Policy Outlook 2018”</i>, Chapter: Macedonia, implemented by the OECD</p> <p><b>Employed as an Independent expert from the academia</b></p>

## MAJOR PUBLICATIONS IN THE LAST 5 YEARS

1. Maksimovska Stojkova, Zafiroski & Neshovska Kjoseva, *Financial Law*, **University book**, Publisher: Faculty of Law Iustinianus Primus – Skopje, ISBN 978-608 4655-95-4, Skopje, 2024

2. Aleksandra Maksimovska Stojkova and Elena Neshovska Kjoseva, *Crypto Assets: Tax Law and Policy in North Macedonia*, **Chapter 29 in Crypto Assets: Tax Law and Policy**, WU Institute for Austrian and International Tax Law, European and International Tax Law and Policy Series, Volume 30, ISBN 978-90-8722-911-5, Publisher: IBFD, Amsterdam, 2024 (<https://doi.org/10.59403/3rmbnkh>)

3. Neshovska Kjoseva, Elena, *Relationship between Bilateral Treaties on Elimination of Double Taxation on Income and Capital and Domestic Tax Law and the EU Law*, *Annual of the Law faculty Iustinianus Primus in honor of professor Shkarikj*, Publisher: Law faculty Iustinianus Primus, ISSN – 0583–5062, Vol.62, p.195-205, 2024

4. Aleksandra Maksimovska Stojkova and Elena Neshovska Kjoseva, *“Computation of Taxable Business Profits: Book-Tax Conformity and other issues”*, **Chapter 21: NORTH MACEDONIA** (p.527-549), EATPL International Tax Series, Vol.22, Publisher: IBFD, Amsterdam, ISBN978-90-8722-822-8, 2024

5. Aleksandra Maksimovska Stojkova and Elena Neshovska Kjoseva, *The Impact of Tax Treaties on International Mobility of Work in the Republic of North Macedonia*, **Chapter 22 in Mobility of Work**, WU Institute for Austrian and International Tax Law, European and International Tax Law and Policy Series, Volume 29, Publisher: IBFD, Amsterdam, ISBN 978-90-8722-904-7, 2024

6. Aleksandra Maksimovska Stojkova and Elena Neshovska Kjoseva, *Macedonian Tax Legislation Coping with the EU Integration: Reforming Processes*, Iustinianus Primus Law Review, Special Issue Vol.15, No.1, Publisher: Faculty of law Iustinianus Primus in Skopje, 2024, available at: <https://journals.ukim.mk/index.php/iplr/article/view/2585/2155>-**(indexed in EBSCO and HEINONLINE)**

3. Aleksandra Maksimovska Stojkova and Elena Neshovska Kjoseva, *Assessment of the Situation in Republic of North Macedonia in Chapter 16: Reforms Implemented in the Field of Direct Taxation Since the Submission of the Application for EU Membership Until Today and Results*, Proceedings of Scientific Conference organized by the MANU, Ministry of Finance and the

SEP, Skopje, p.231-243, 2023

4. Zafiroski, J., K Joseva, E.N. (2024). *Taxing the Big Tech in the European Union*. **Chapter in: Pellat, G., Zafiroski, J., Šuplata, M. (eds) Cooperation and Enlargement: Two Challenges to be Addressed in the European Projects—2022**. Studies in Systems, Decision and Control, vol 500. Springer, Cham. [https://doi.org/10.1007/978-3-031-42253-9\\_11](https://doi.org/10.1007/978-3-031-42253-9_11) (**indexed in Scopus and SCImago**)

5. Neshovska K Joseva, Elena, *Towards the Idea for Introduction of Alternative Mechanisms for Tax Disputes Resolution*, Annual of the Law faculty Iustinianus Primus in honor of Professor Janevski, Publisher: Law faculty Iustinianus Primus, ISSN 0583-5062, pp.721-740, 2023

6. Neshovska K Joseva, Elena, *Taxes and the Rise of New Work Arrangements*, Proceedings of the XI Scientific Conference “Law Between Creation and Interpretation” (ISBN 978-99938-57-68-6) organized by the University of East Sarajevo, Faculty of Law, ISBN 978-99938-57-76-1, pp.342-356, 2023

7. Aleksandra Maksimovska Stojkova and Elena Neshovska K Joseva, *Mandatory Disclosure Rules in North Macedonia*, **Chapter 25 in Mandatory Disclosure Rules**, WU Institute for Austrian and International Tax Law, European and International Tax Law and Policy Series, Vol.26, ISBN 978-90- 8722-811-8, Publisher: IBFD, Amsterdam, 2023

8. Neshovska K Joseva, Elena, *Tax and Legal Aspects of the Idea for Introducing a System of Simplified Work Engagement of Seasonal, Temporary and Occasional Workers in Certain Activities*, Proceedings of the Annual Conference of the Association for Labour and Social Law, pp. 177-194, 2023

9. Osmani, Afrim & Neshovska K Joseva, Elena, *Baseline Report for the purposes of the Project “Law students and Young Lawyers-Key Agents for Change for Advancing Human Right and Rule of Law”*, Publisher: Macedonian Young Lawyers Association (MYLA), 2023

10. Neshovska K Joseva, Elena, *The Concept of Tax Culture in Contemporary Times*, Vol. 13, No. 3 (2022): IUSTINIANUS PRIMUS LAW REVIEW - Special issue - Conference proceedings, available at: <https://journals.ukim.mk/index.php/iplr/article/view/1865> (**indexed in EBSCO and HEINONLINE**)

11. Neshovska K Joseva, Elena, *The Anti-Tax Avoidance Directive as a Mean to Tackle Harmful Tax Practices in the European Union - Legal and Tax Analysis of Its Rules*, Iustinianus Primus Law Review, Vol.13, Issue 1, Year 2022, Publisher: Law Faculty Iustinianus Primus Skopje, 2022, available at:

<http://lawreview.pf.ukim.edu.mk/>) – (indexed in EBSCO and HEINONLINE)

12. Neshovska K Joseva, Elena, *Combating Tax Evasion and Tax Avoidance by Exchanging of Tax Information - Macedonian Experience on the Path to the EU Integration* –Collection of papers of the X Scientific Conference “Contradictions of the contemporary law”, Vol.3 (ISBN 978-99938-57-67-9) organized by the University of East Sarajevo, Faculty of Law, pp. 382-394, 2022

13. Neshovska K Joseva, Elena, *Taxation in Era of Globalization and Digitalization- Issues and Challenges on National Tax Sovereignty*, Iustinianus Primus Law Review, Special Issue Year 2021, Publisher: Faculty of Law “Iustinianus Primus”- Skopje, (indexed in EBSCO and HEINONLINE)

14. Pendovska, Maksimovska Stojkova, Zafiroski & Neshovska K Joseva, *Tax Law*, **University book**, Publisher: Faculty of Law Iustinianus Primus – Skopje, ISBN 978-608-4655-87-9, pp.394, Skopje, 2021

15. Pendovska, Vesna, Neshovska K Joseva, Elena, *Tax Policy Measures for Dealing with the Consequences of the Covid-19 Crisis: The Case of Republic of North Macedonia*, Essays in Honor of Professor Emeritus Dejan Popovic, Liber Amicorum, University of Belgrade, Faculty of Law, Belgrade, pp.299-313, 2021

16. Neshovska K Joseva, Elena, *State`s Right to Tax in the Light of the European Convention on Human Rights: Case of EUROMAK METAL DOO v. Republic of Macedonia and Its Impact on the Macedonian Tax Law*, Iustinianus Primus Law Review, Volume 11 Special Issue Year 2020, Publisher: Faculty of Law “Iustinianus Primus”- Skopje, 2020 (indexed in EBSCO and HEINONLINE)

17. Zafiroski, Neshovska K Joseva, *Tax competition in the Western Balkans an open door tax policy for reaching of desired economic goals – is it enough?*, **Chapter 2** (pp. 37-55), **Scientific monograph “Suvremeni izazovi EU, Republike Hrvatske i zemalja Zapadnoga Balkana – Contemporary Challenges of the EU, the Republic of Croatia and the Western Balkan Countries”** (research project “Investment in Research and Development and Competitiveness of the Republic of Croatia and the Western Balkan Countries (ZP UNIRI 4/19)”, Publisher: University of Economics, Rijeka, Croatia, ISBN –978-953-7813-60-4, 2020

18. Pendovska, Maksimovska Stojkova, Zafiroski and Neshovska K Joseva, *Tax Procedure and Protection of Taxpayers` Rights with Special Emphasis on Legal Entities*, Publisher: USAID & Epicentar, 2020

19. Pendovska, Maksimovska Stojkova, Zafiroski and Neshovska K Joseva, *Evaluation of Tax Procedural Solutions with Special Accent on Protection of Taxpayers` Rights in Republic of North Macedonia: Conditions, Problems and Solutions*, Publisher: Law Faculty Iustinianus Primus – Skopje, ISBN – 978 – 608 – 213 – 013-2, COBISS.MK – ID – 51972101, Skopje, 2020

20. Neshovska K Joseva, Elena, *The Future of the International and Macedonian Tax Law: Facing the Challenges after Implementation of the OECD BEPS Inclusive Framework*, Proceedings of the 7<sup>th</sup> International Scientific Conference “Ohrid School of Law”, organized by the Institute for Legal-Economic Research and Education “Iuridica Prima” 11-12, ISBN 978-608-66152-7-7, COBISS.MK-ID 52807173, p.221-240, 2020 (**indexed in EBSCO**);

21. Neshovska K Joseva, Elena, *The OECD Multilateral Instrument: New Momentum in the International Tax Law and Its Impact on the Macedonian Tax Law*, Iustinianus Primus Law Review, Vol.11, Issue 1, Year 2020, Publisher: Law Faculty Iustinianus Primus Skopje, 2020 (**indexed in EBSCO and HEINONLINE**);

22. Neshovska K Joseva, Elena, *Euromak Metal DOO v. FYROM: Principle of fair taxation*, Analysis on Domestic and International Court Practice, Publisher: Center for Legal Researches and Analysis, Skopje, 2020, pp.77-81 (Legal analysis on the Judgment of the European Court of Human Rights in the Case of Euromak Metal Doo V. Republic of Macedonia, available at: <https://justiceobservers.org/article/66801/63647/187>), 2018

23. Maksimovska Stojkova & Neshovska K Joseva, *Legal Transplants in Taxation: Benefits and Handicaps*, Proceedings of the 2019 Annual International Conference, “Transitions of Legal Systems: 30 Years after the fall of the Berlin Wall, Publisher: Faculty of Law “Iustinianus Primus”- Skopje, 2019 (**indexed in EBSCO and HEINONLINE**)

24. Pendovska, Maksimovska Stojkova & Neshovska K Joseva, *Main Characteristics of the 2019 Tax Reform in the Republic of North Macedonia*, Proceedings of the 5<sup>th</sup> International Scientific Conference “Ohrid School of Law”, organized by the Institute for Legal-Economic Research and Education “Iuridica Prima” Vol.9, ISBN 978-608-66152-4-6, pp.71-85, 2019 (**indexed in EBSCO**)

25. Maksimovska Stojkova, Neshovska K Joseva & Stojmenovska, *Balkan Candidate Countries Running for Fiscal Consolidation: Legal Frameworks vs. Economic Results*, Comparative Economic Research. Central and Eastern Europe, Vol.22, No.3, 2019, Publisher: University of Lodz, Poland



(indexed in Scopus)

**CONFERENCES IN THE LAST 5  
YEARS**

1. **"Challenges of Legal Systems", Annual International Scientific Conference 2024**, organized by the Law Faculty Iustinianus Primus in Skopje, held on November 8, 2024 (participated and presented by paper entitled "Gender Perspective on Taxation");
  2. **Panel Discussion 'New Fiscal Instruments for Achieving SDGs and NDGs'**, organized by the UNDP North Macedonia, held in Skopje on 29.10.2024 (participated as moderator and panelist);
  3. **Panel Discussion 'New Fiscal Instruments for Achieving SDGs and NDGs'**, organized by the UNDP North Macedonia, held in Skopje on 3.10.2024 (participated as moderator and panelist);
  4. **Panel Discussion "Students' Rights and Obligations"**, organized by the NGO Coalition All for Fair Trials, held online on 23rd of July 2024 (participated as panelist);
  5. **2023 Annual International Conference, "The Prospects of the European Integration in the Time of Geopolitical Challenges"** organized by the Faculty of law „Iustinianus Primus” - Skopje, held in Skopje, on 3.11.2023 (participated and presented by paper entitled „Macedonian Tax Legislation Coping with the EU Integration: Reforming Processes” as a coauthor with prof.A.Maksimovska Stojkova)
  6. **"RUST2023 – Crypto Assets: Tax Law and Policy"**, organized by the Institute for Austrian and International Tax Law, Vienna University of Economics and Business, held in Rust, Austria, 29.6-1.7.2023 (participation with paper presentation as a national report with A.Maksimovska Stojkova)
  7. **Scientific Conference organized by the MANU**, Ministry of Finance and the SEP, Skopje, 22.6.2023 (participation with paper presentation as a coauthor with prof.A.Maksimovska Stojkova entitled "Assessment of the Situation in Republic of North Macedonia in Chapter 16: Reforms Implemented in the Field of Direct Taxation Since the Submission of the Application for EU Membership Until Today and Results")
-



8. **Law in the digital age**, international online conference for junior scholars, organized by the Department of Business Law, Faculty of Economic and Social Sciences of the Budapest University of Technology and Economics, 22.6.2023 (participation with paper presentation entitled *"Crypto Assets: Tax Treatment and Tax Policy Issues in North Macedonia"*)
  9. **EATLP Congress 2023**, held in University of Luxembourg, 8-10 June 2023 (participation with paper presentation as a coauthor with prof.A.Maksimovska Stojkova entitled *"Computation of Taxable Business Profits: Book-Tax Conformity and other issues: NORTH MACEDONIA"*)
  10. **Annual Conference of the Association for Labour and Social Law**, held in Ohrid, May 31st – June 1st 2023 (participation with paper presentation entitled *"Tax and Legal Aspects of the Idea for Introducing a System of Simplified Work Engagement of Seasonal, Temporary and Occasional Workers in Certain Activities"*)
  11. **Tax evasion: Financial and Legal Aspects and Challenges for the Law**, 27.4.2023, organized by the ELSA North Macedonia, Skopje (participated as lecturer)
  12. **XI Scientific Conference "Law Between Creation and Interpretation"** organized by the University of East Sarajevo, Faculty of Law, held in Pale, on 5.11.2022 (participated and presented by paper entitled *"Taxes and the Rise of New Work Arrangements"*)
  13. **2022 Annual International Conference, "Contemporary Aspects of Legal Culture – Contents and Discontents"** organized by the Faculty of law „Iustinianus Primus“ – Skopje, held in Skopje, on 4.11.2022 (participated and presented by paper entitled *"The Concept of Tax Culture in Contemporary Times"*)
  14. **"28<sup>th</sup> Conference ERECO-PGV: Cooperation and Enlargement: Two challenges to be addressed in the European project"**, organized by the Faculty of law „Iustinianus Primus“ Skopje and the European Research Community, held in Ohrid, 22-24.9.2022, (participated with plenary presentation of paper on the topic *"Taxing the Big Tech in the European Union"*, as a coauthor with Prof. Jovan Zafiroski)
  15. **"RUST2022 – Mobility of Work"**, organized by the Institute for Austrian and International Tax Law, Vienna University of Economics and Business, held in Rust, Austria from 7-9.7.2022
-

(participated and presented by paper as national reporters with prof. d-r Aleksandra Maksimovska Stojkova)

16. **5th Itinerant Summer University in the Balkans**, *“Crisis of the Rule of Law in the Balkans and the EU”*, organized by the Université Paris Nanterre, Universität Münster & the Faculty of Law Iustinianus Primus – Skopje, held in Skopje, 5- 6.5.2022 (participated with plenary presentation on the topic *„A Way Out of Crisis Through Fiscal Councils in the Balkans and the European Union*, with Prof. A.Maksimovska Stojkova)
  17. **7th Regional Meeting on BEPS for Eurasian Countries**, organized by Macedonian Ministry of Finance, OECD and Intra-European Organization of Tax Administration, 18.11.2021 (participation with presentation on the topic “Country-by-country report: Issues and Challenges for Republic of North Macedonia)
  18. **2021 Annual International Conference**, *“Law, Socio-Economic and Politics in Troubled Times”*, organized by the Faculty of Law Iustinianus Primus – Skopje, held in Skopje, 5.11.2021 (participated and presented by paper)
  19. **“Contradictions of the contemporary law”** organized by the University of East Sarajevo, Faculty of Law, held in Pale, on 30.10.2021 (participated and presented by paper)
  20. **“RUST2021 - Mandatory Disclosure Rules”**, organized by the Institute for Austrian and International Tax Law, Vienna University of Economics and Business, held online on 3.7.2021 (participated and presented by paper as national reporters with prof. d-r Aleksandra Maksimovska Stojkova)
  21. **International Taxation and the Law of Republic of North Macedonia**, organized by ELSA North Macedonia, 11.5.2021 & 13.5.2021, Skopje (participated as lecturer)
  22. **2020 Annual International Conference**, *“70 years of the European Convention of Human Rights”*, organized by the Faculty of Law Iustinianus Primus – Skopje, held in Skopje, 6.11.2020 (participated and presented by paper)
  23. **7th International Scientific Conference Ohrid School Of Law – 2020**, *The Future of Law: Facing the Challenges of COVID 19*, organized by the Institute for Legal-Economic Research and Education *“Iuridica Prima”*, (participated and presented by paper)
  24. **2019 Annual International Conference**, *“Transitions of Legal*
-

Systems: 30 Years after the fall of the Berlin Wall, organized by the Faculty of Law Iustinianus Primus – Skopje, held in Skopje, 8-9.11.2019 (participated and presented by paper)

25. **5<sup>th</sup> Skopsko – Zagrebski Colloquium**, in organization of the Faculty of Law Iustinianus Primus – Skopje, held in Skopje on 13.9.2019 (participated and presented by paper)
  26. **5<sup>th</sup> Shadow Economy Conference: Tax Evasion and Economic Inequity**, organized by the Department of Economics and Management, University of Trento, held in Trento on July 11-13, 2019 (participated and presented by paper)
  27. **5<sup>th</sup> International Scientific Conference – Ohrid School of Law: Abuse of the Law and “Abnormal” Law versus Rule of Law**, organized by the Institute for Legal-Economic Research and Education “Iuridica Prima”, held in Ohrid on May 9-12 2019 (participated and presented by paper)
-





