

EDITORIAL

In this issue of *Revista Jurídica Portucalense* n.º 33, the SCIENTIFIC RESEARCH section contains ten articles selected according to the rules of double-blind peer review.

After the scientific research articles, we also present and highlight a HOMAGE to the illustrious and late Professor José Eduardo Lima Pinto da Costa, written by Ana Patrícia FREITAS, Maria José Carneiro de Sousa PINTO DA COSTA and Amélia Assunção Beira RICON FERRAZ, entitled *Living Memories of an Eternal Legacy: Professor José Eduardo Lima Pinto da Costa*.

Let now briefly present each of the ten articles that make up the "Scientific Research" of the present issue of the *Revista Jurídica*.

In the article entitled *The concept of marriage under the laws of Ukraine and EU Member States (Croatia, Germany, Poland)*, Anatoliy KOSTRUBA and Alla V. ZELISKO start from the premise that marriage is essential for humanity and present a study of the concept of marriage in the legislation of various countries, identify similarities and differences and try to formulate a better definition of marriage.

Two articles on tax law issues follow. In the first, Carlos Henrique MACHADO, João Ricardo CATARINO and Susana SOBRAL, under the title *Theoretical Framework of the Multi-Door Courthouse in Brazilian Tax Law: Arbitration, Mediation, Conciliation and Transaction*, verify that the normative apparatus legitimating the multi-jurisdictional model has advanced significantly in recent years, but there is a lack of a well-defined legal-theoretical framework regarding the internalisation of institutes of personal ascendancy in the strongholds of tax law, which leads to difficulties in the prevention and resolution of conflicts. Thus, the authors analyse the normative achievements over the last decade, proposing a critical evaluation of the merits and drawbacks of this new reality.

In the second, Daniel TABORDA, António MARTINS, under the title *The*

income tax exemptions of the activities pursued by the nonprofit sector, present a study on the income of entities in the non-profit sector and tax exemptions, in which they verify that the delimitation of the exemption space defined in articles 10 and 11 of the Corporate Income Tax Code has been the object of several binding interpretations by the Tax and Customs Authority and judicial decisions.

This is followed by an article by Fátima PACHECO and Isabel BALTAZAR, entitled *Welcoming and protection: brief considerations on forms of international protection in the European Union - an interdisciplinary perspective*, in which the authors carry out a study on the content of the right to international protection of refugees against situations of generalised violation of human rights and individual and severe persecution. The authors highlight the shortcomings and present the Union's responses to accomplish this desideratum.

On the other hand, James F. ALBRECHT and Gonçalo S. de MELO BANDEIRA, in their article entitled *Police Deviance and Corruption in the United States and Portugal: Identifying Criminological Trends and Theoretical Explanations*, analyse the sociological theories associated with police deviance and related trends and patterns experienced in the United States and Portugal. They establish a clear typology for police deviance, identify the specific categories of misconduct, and present detailed practical recommendations to improve ethical conduct and professionalism in the critical field of public policing.

In turn, with the article entitled *The insolvency regime of natural persons with the amendments introduced by Law no. 9/2022, of 11 January*, Leticia Marques COSTA analyses Law no. This transposed Directive (EU) 2019/1023 of the European Parliament and of the Council of 20 June made several changes in insolvency law concerning the insolvency regime for individuals, including entrepreneurs and declared insolvent.

Manuel LOPES, in his article *The fine penalty nature and its applicability to legal persons and similar entities*, considers that the crisis in the penal system and the autonomy of assets have strengthened the fine penalty.

This is followed by an article by Miguel Régio de ALMEIDA entitled *Friedrich Engels and Feminist Jurisprudence: one step back, two steps forward*,

which is primarily pedagogical, in which the author recalls the theoretical contribution of a thinker who is essential for anyone interested in the relationship between Law and Feminism: Friedrich Engels. The author considers that no jurist aware of the gender inequality innate to the androcentric world of legality should ignore the contributions of this precursor of Critical Studies in Law.

Already Olena B. OLIYNYK, Aliona S. ROMANOVA, Ihor M. KOVAL, Olena L. CHORNOBAI and Svitlana O. POLIARUSH-SAFRONENKO, with the article *Protection of Personal Data According to European Law and Decisions of ECHR*, present a study on the issue of personal data from a human rights perspective and its protection under Article 8 of the European Convention on Human Rights. The article analyses the experience of the ECtHR and the relevance of its decisions in personal data protection. The authors seek to find a universal mechanism to regulate access to personal data, suggesting a set of measures.

To conclude the Scientific Investigation section, in *Crime Scene Investigation involving the Expert Service of the Ministry of Internal Affairs and the Police: Selected Issues*, Volodymyr ATAMANCHUK, Oleh KRAVCHUK; Yurii CHECHIL; Lesia TALIANCHUK and Vasyi HOLOBOTOVSKYI establish the main features of the interaction and joint participation of experts of the National Police of Ukraine and the Expert Service of the Ministry of Internal Affairs of Ukraine in the implementation of investigative action, the way this interaction works as well as the problems arising from it.

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