



Mr.  
Dzianis Kryvashei  
Bergliweg 1  
9462 Montlingen

August 21, 2024

**Attestation of an examination part that has been taken (Master's studies)**

22-620-314

Dear Mr. Kryvashei

You have taken the following examination part of Master's studies at the University of St.Gallen and have attained the following result:

**Master's Thesis**

**Tax Reforms in Relation to the Non-Budgetary (Instrumental) Use of Taxation (18.00 Credits) Grade 5.25**

Supervisor: Prof. Dr. Ralf Imstepf  
Co-Supervisor: Prof. Dr. Peter Hongler

Grading scheme: 6.0 = excellent, 5.5 = very good, 5 = good, 4.5 = satisfactory, 4.0 = marginal, 3.5 = unsatisfactory, 3.0 = poor, 2.5 = poor to very poor, 2 = very poor, 1.5 = very poor to useless, 1.0 = useless

You have the right to discuss the Master's thesis with your referee and have access to the grade report.

Yours sincerely  
University of St.Gallen (HSG)

Dr. Marc Meyer  
The Dean of Studies



## Legal remedies:

Based on Art. 42 of the Law on the University of St.Gallen (Consolidated Statute Book of the Canton of St.Gallen, No. 217.11; UA) an appeal against this notification may be submitted to the Appeals Committee within 14 days of the notification being issued (date of the postmark or confirmed delivery to the mail center of the University of St.Gallen is decisive). Pursuant to Art. 45 UA, only unlawfulness can be asserted against notifications and examination results. A check on discretion will not be made. Unlawfulness is practically understood to mean the violation of provisions of the examination regulations as well as possibly arbitrariness in the evaluation of the examination performance. Proceedings will be conducted in German (Art. 123, University Statutes [Consolidated Statute Book of the Canton of St.Gallen, No. 217.15; US]sd). However, submissions to the Appeals Committee can also be made in English.

The appeal is governed by the Administrative Procedure Act [Consolidated Statute Book of the Canton of St.Gallen, No. 951.1; APA], has a suspensive effect unless this has been revoked by the notification, and may have implications on further studies. It must contain an application, a representation of the facts of the case, as well as the reasons for submission, and it must be signed. An advance payment of Fr. 250. -- must be made (UBS AG, 9001 St.Gallen, BLZ 254, SWIFT UBSWCHZH80A, IBAN Nr. CH43 0025 4254 6521 2001 A, Universität St.Gallen; comment "Rekurs"; free of charge). This original notification, any pieces of evidence and a copy of the payment voucher must be submitted along with the appeal. The appeal must be submitted to the Rekurskommission, Universität St.Gallen, Dufourstrasse 50, 9000 St.Gallen / Appeals Committee, Dufourstrasse 50, 9000 St.Gallen. If your place of residence is abroad, an address for service in Switzerland or a representative with a domicile or place of business in Switzerland must be designated.

The timeframe/limit for appeal shall commence on the day following the delivery/dispatch of this notification.

If the notification is sent by post and a collection slip is left in the letterbox, the addressee is entitled to collect the letter from the post office within seven days. If the addressee fails to do so, or if the postal clerk grants a longer, or even a second, deadline, the letter shall nevertheless be deemed delivered at the end of the seventh day. The placement of a mail retention order will not have any impact on the duration of the timeframe: The letter is considered delivered on the seventh day in this case as well. If there is consent to electronic delivery in accordance with Art. 26bis VRP, a notification can be served via the Compass mailbox. This notification will be deemed to have been delivered in Switzerland irrespective of the place of retrieval. With regard to timeframes, the same rule applies as for postal delivery: the seven-day timeframe/limit will start one day after the electronic notification has been dispatched.

Information about appeals procedures can be found on the internet/intranet page of the Appeals Committee and is also available from the Student Union's appellate and disciplinary advice service.