

OPINION

by Prof. Dr. Yury Strashimirov Kuchev, lecturer in Financial and Tax law at Sofia University "St. Kliment Ohridski", Faculty of Law, Department of Administrative Law Studies, member of the scientific jury in competition for the occupying academic position of "Professor" at the Faculty of Law of Plovdiv University "Paisii Hilendarski" (State's Gazette No. 96/17.11.2023)

I. SUMMARY DATA

Pursuant to order No. RD-21-81/16.01.2024. of the Rector of PU "Paisii Hilendarski", I have been appointed as a member of the scientific jury for the occupation of the academic position of "professor" in the field of higher education 3. Economics, social and legal sciences, professional direction 3.6. Law, scientific specialty "Financial and Tax Law" in the Public Law Department at the Faculty of Law of the Plovdiv University "Paisii Hilendarski".

For participation in the competition, documents were submitted by Prof. Dr. Krasimir Simeonov Mutafov. The candidate was born on 27.11.1967, graduated from higher education, majoring in "law" at the Higher Institute of the Ministry of the Interior - Sofia. He has a postgraduate qualification in tax law at the University of Sofia "St. Kliment Ohridski". On 06.11.2011 successfully defended his doctoral dissertation at the South-West University "Neofit Rilski" with doctoral thesis "Special Taxation Regimes under the VAT System". From 01.06.2020 until now he holds the academic position of "associate professor" at the Faculty of Law of Plovdiv University "Paisii Hilendarski", Public Law Department, where he teaches the lecture courses on tax and financial law. Prior to that, he successively held the academic position of "chief assistant professor" and "associate professor" at Burgas Free University, being elected to the latter position on 30.01.2015. at the same university where he taught the mentioned disciplines. Currently, along with the development of his teaching and academic career, he is an attorney-at-law specializing in the field of tax law. He has reputation among students and academic circles. He participated in a number of prestigious scientific conferences with international participation.

Assoc. Prof. Dr. K. Mutafov participates in the competition with a monograph entitled "Liability for Foreign Tax Debt" - second supplemented and revised edition, monograph "Special Regimes of Taxation According to the Regime of VAT", issued on the basis of a protected dissertation work with the same title, one article and two studies. With the presented scientific production, the candidate fulfils the scientometric requirements in accordance with the Promotion of Academic Staff in Republic of Bulgaria Act, the Regulation on its implementation and the Regulation on Promotion of Academic Staff of Plovdiv University. All the presented scientific works are registered in NACID and were not used in previous procedures for occupying academic positions and acquiring the title of Doctor. Additionally, after acquiring the academic position of "associate professor", Mr. Mutafov has published one monograph, two textbooks, one study guide and more than ten articles and reports in the field of tax law, all of which are also reflected in NACID. There is a lack of proven plagiarism in the presented scientific production.

II. RESEARCH ACTIVITY

The habilitation thesis "Liability for Foreign Tax Debt" - second supplemented and revised edition, submitted to me for opinion is has 234 pages, structurally it follows the classical scheme and consists of an introduction, three chapters, a conclusion and a bibliography, including 100 used and correctly cited literary sources, including 11 foreign ones. 259 footnotes were also made. The habilitation thesis is on a topic that is particularly relevant, as it poses and inquires questions that remained beyond the scope of legal doctrine. It is necessary to pay attention to the fact that, until now, our literature lacks a comprehensive scientific study and critical analysis of the legal matter related to this type of legal responsibility, which is not found in other legal branches. This in itself represents a significant scientific contribution of the author, which enriches the legal science and takes its rightful place in it, regardless of the fact that certain aspects of this type of responsibility were mentioned in the doctrine.

When studying the matter related to the responsibility for foreign tax debt, in view of its interdisciplinary nature, the candidate shows in-depth knowledge not only in tax law, but also in a number of other legal branches, such as constitutional, administrative, commercial law, law of obligations, as well as in general theory of law. The work has significant theoretical and practical-applied value, and some of the conclusions also contain *de lege ferenda* proposals with a view to further improvement of the researched matter. In this direction, the case law, including the interpretive decisions of the Supreme Administrative Court, which has been subjected to in-depth analysis with justified and constructive

criticism, has been examined. Given our country's membership in the EU, the study of any question in the field of tax matters also requires relevant knowledge in the field of Community law, including the practice of the CJEU on preliminary inquiries in tax cases, which the author undoubtedly possesses.

I would point out the following contributing points of the work:

- the in-depth analysis of this responsibility specific to tax law through the prism of the general theory of law, highlighting its features in direct and indirect taxes, including the derivation of the prerequisites for its realization;

- the justified and constructive criticism of the case law, including the interpretative decisions of the Supreme Administrative Court in view of the relevant practice of the CJEU on references for preliminary rulings in tax cases;

- the comparative legal analysis of the matter with the property accounting responsibility according to the rules of the State Financial Inspection Act and the responsibility for foreign debt in private law;

- deriving the opinion that when realizing responsibility for a foreign tax debt, the "tax" imposed on the responsible third party essentially represents the amount of the sanction imposed, the latter consisting of the obligation to pay a foreign tax debt;

- the reasoned opinion that, in certain cases, joint and several liability under the provisions of the Tax-Insurance Procedure Code essentially represents liability for foreign tax debt but not joint and several liability, as incorrectly defined by the legislator, regardless of the fact that its realization is not carried out in accordance with Article 21 of Code;

III. EDUCATIONAL AND TEACHING ACTIVITY

Assoc. Prof. Dr. K. Mutafov has taught lectures course on tax and financial law at Burgas Free University, and currently at the Faculty of Law of Plovdiv University "Paisii Hilendarski". In addition, he teaches a course on Financial Law at Economics and Social Science Faculty at the same university, as well as the discipline "Management of Public Finances" in the master's program "Public Administration" at the Faculty of Law. Under his leadership since 2023. there is an accredited doctoral program in "Financial and Tax Law" at the Faculty of Law of the same university.

IV. PERSONAL IMPRESSIONS OF THE CANDIDATE

I have known the candidate personally since the beginning of his scientific and teaching career and I have positive impressions. I believe that this is his calling and I would recommend him to continue his development in legal science and teaching.

V. OPINIONS AND NOTES

I have no critical remarks on the scientific output of Assoc. Prof. Dr. K. Mutafov, rather I would recommend that he direct his attention to the possible writing of a textbook or a study course on Tax Law and continue to affirm his name as a competent specialist in the field of tax law and procedure.

VI. CONCLUSION

On the basis of above, I strongly recommend the members of the scientific jury to make a proposal to the Faculty Council of the Law Assoc. Prof. Dr. Krasimir Simeonov Mutafov to be elected to the academic position "Professor" at Plovdiv University "Paisii Hilendarski" in professional field 3.6 Law (Financial and Tax Law).

19.02.2024

MEMBER OF THE SCIENTIFIC JURY:

(Assoc. Prof. Dr. Yury Kuchev)