

OPINION

By Assoc. Prof. Dr. Valentina Alexandrova Goleva from the Neofit Rilski South-West University, Faculty of Law and History, Department of Public Law Studies, member of the scientific jury appointed by Order No. RD-21-81 of 16.01.2024 of the Rector of Paisii Hilendarski University of Plovdiv

Concerning: competition for the academic position of "Professor", announced in the State Gazette, issue 96/17.11.2023 and on the website of Plovdiv University "Paisii Hilendarski" for the needs of the Department of Public Law Studies, Faculty of Law.

I. General presentation of the procedure and the applicant.

1. By Order No. RD-21-81 of 16.01.2024 of the Rector of Paisii Hilendarski University of Plovdiv I have been appointed as a member of the scientific jury in a competition for awarding the academic position of "Professor" at PU in the field of higher education 3. 3.6. Law (Financial and Tax Law), for the needs of the Department of Public Law Studies at the Faculty of Law. At the first meeting of the jury held on 29.01.2024 I was appointed as a reviewer and assigned to prepare an opinion. Assoc. Prof. Dr. Krasimir Mutafov from Paisii Hilendarski University, Faculty of Law, Department of Public Law Studies participated in the competition as the only candidate.

2. The presented by Assoc. Krassimir Mutafov's set of materials on paper is in accordance with the Regulations for the Development of the Academic Staff of the Plovdiv University and includes the following documents: application form to the Rector for admission to the competition; CV in European format; diploma of higher education with the degree of Master with an annex; diploma of the degree of Doctor of Education and Science; diploma (certificate) for the academic position of Associate Professor; list of scientific works; scientific works (copies of publications); reference for the corresponding
In the competition, the candidate participated with the following works: "Liability for Foreign Tax Debt, second supplemented and revised edition, S. 2023, Nova Zvezda Publishing House, ISBN978-619-138-183-0, scientific editor Assoc. Prof. Dr. Yuri Kuchev, p. 236; Special Regimes of Taxation under the VAT Act, S. 2013, Fenea Publishing House, ISBN 978-619-163-012-7, "Liability for foreign tax debt - general characteristics", study, journal "Society and Law", issue 2 / 2022, pp. 31-54, ISSN 0204-85-23.; "The state and municipalities as active subjects in tax law", study, "Norma"/online format/, issue 7/2019, pp.7-32, ISSN 1314-5126print.; "Tax Law in the Legal System of the Republic of Bulgaria", article, journal of the Republic of Bulgaria. Studia Juris, edition of the Faculty of Law of PU, issue 1/2021, pp.22-38, ISSN 2367-5312.

3. The academic career of the candidate, Assoc. Prof. Krasimir Mutafov, follows his progress, as from 01.10.2010 he is an assistant in Financial and Tax Law at Burgas Free University; in 2011, he successfully defended a dissertation on the topic: "Special taxation regimes under the VAT system" and obtained the educational and scientific degree "Doctor" in Administrative Law and Administrative Procedure; since 2012 he has been chief assistant professor at BSU; from 30.01.2015, he was elected as an "associate professor" of tax and financial law at BSU with a monographic work on the topic: "Acts for establishing tax liabilities"; from 01.06.2020, he is an associate professor at "Paisii Hilendarski" University of Plovdiv. Associate Professor Dr. Krasimir Mutafov has been a lecturer in the disciplines of Financial Law and Tax Law, both at BSU and at PU Paisiy Hilendarski. The candidate has serious professional experience gained as a teacher at BSU and PU "Paisiy Hilendarski". In the period after his habilitation in 2015, the candidate has published the following works: 8 articles published in journals and anthologies; 5 reports at scientific forums; 2 studies; 1 monograph and its second supplemented and revised edition; two textbooks and one textbook, a total of 15 publications.

II. Compliance with the requirements of Article 29 of the Academic Staff Development Act in the Republic of Bulgaria (ASDA), the Regulations for its implementation and the Regulations for the

Development of Academic Staff at Paisii Hilendarski University.

Article 29 of the Academic Staff Development Act in its wording applicable to the present competition and Article 76 of the Regulations for the Development of Academic Staff at Paisii Hilendarski University provide for the following five cumulative requirements to be met by persons holding the academic position of "professor" - (1) an acquired Ph.D. degree, (2) holding for a period of not less than five years the academic position of "associate professor" at the university, etc. higher education institution, (3) submission of a published monographic work or equivalent publications in specialized scientific journals which do not repeat those submitted for the acquisition of the educational and scientific degree of doctor, (4) fulfilment of the minimum national requirements under Article 2b of the Act, as well as the requirements of Paisii Hilendarski University (verification in NACID), and (5) absence of plagiarism in the scientific works proven in the statutory order.

Assoc. Prof. Dr. Krasimir Mutafov meets all the requirements. In 2011 he obtained the Ph.D. degree, since 2015 he has held the academic position of Associate Professor at the Centre for Legal Studies of Burgas Free University. Since 2020 he has been an associate professor at the Paisii Hilendarski University of Law, Burgas. He is a professor at the University of Plovdiv, Plovdiv. For the purposes of the present competition he has submitted the monograph Liability for Foreign Tax Debt, published in 2023 by Nova Zvezda Publishing House, ISBN 978- 619-198-103-8, Sofia, 2023, 235 pages, with scientific editor Assoc. Prof. Dr. Yuri Kuchev. The presented monographic research does not repeat the dissertation work of the candidate, and he has not participated with it in a competition for an academic position. The candidate fulfils the minimum national requirements under Article 2b(2) and (3), as well as the requirements under Article 2b(5) of the Act, and relevant evidence is attached to the documentation. It should be noted that Assoc. Prof. Dr. Krasimir Mutafov undoubtedly has the necessary years of teaching experience, accumulated both in conducting lecture courses within Burgas Free University and Paisii Hilendarski University of Plovdiv.

II. Scientific papers submitted for the competition.

Assoc. Prof. Dr. Krasimir Mutafov participated in the competition for the academic position of Professor with a monographic study on the topic. "Tax liability for the taxpayer's tax," "Nova Zvezda", ISBN 978619-198-103-8, Sofia, 2023, p. 235. He also submitted two studies for the competition, the first study entitled "The State and Municipalities as Active Subjects in Tax Law, was published in the Journal of Tax Law, ed. "Norma"/online format/, issue 7/2019, p.7-32, ISSN 1314-5126print, and the second one, Tax Law in the Legal System of the Republic of Bulgaria, was published in the journal "Tax Law in the Legal System of the Republic of Bulgaria", issue 7/2019, p.7-32, ISSN 1314-5126print. Studia Juris, edition of the Faculty of Law of PU, issue 1/2021, pp. 22-38, ISSN 2367-5312.

The scientific publications submitted for the competition do not repeat publications submitted for awarding the degree of Doctor and for the academic position of Associate Professor. The author's presentation of the publications in terms of their contribution and relevance is correct.

IV. Evaluation of the scientific research and scientific-applied value of the scientific publications submitted by the candidate.

The scientific research and scientific-applied value of the publications of Assoc. Prof. Dr. Krasimir Mutafov is of significant importance both for legal science and for legal practitioners. The subject of scientific interest for the candidate in recent years is the study of liability for foreign tax debt, as a type of legal liability specific to tax law, which is not found in other branches of law - this is an extremely topical issue for practice, new and insufficiently studied in the Bulgarian scientific literature, which in itself is enough to justify the relevance, theoretical significance and originality of the presented monographic work. The candidate's profound interest in the issues and problems of substantive and procedural tax law is also consistent, namely: significant for the candidate, that is evident from all his publications, are the issues concerning the separation of tax law and tax procedure into independent

branches of law, tax acts and their characteristics and peculiarities. These issues, as well as the legal personality in the State Tax Law, the subjects of the State Tax Law, have been the subject of a significant part of his publications after his habilitation.

1. Monograph "Liability for Foreign Tax Debt" ed. Nova Zvezda, ISBN 978- 619-198-103-8, Sofia, 2023, p.235.

The main work submitted for the competition is the published monographic work, which represents an analysis and a successful attempt to formulate a comprehensive paradigm in the field of liability for foreign tax debt in tax law. The work is 235 standard pages of main text. Structurally, the monograph consists of an introduction, three chapters, a conclusion and references used.

The subject of the study is the specifics of liability for foreign debt in tax law. In order to justify and analyse these specifics, the author has used a deductive approach, deriving the specifics of liability for foreign debt in tax law from the general theoretical perspective of legal liability and liability for foreign debt in particular. Therefore, and logically, the first chapter is devoted to the issues of the nature and types of legal liability. Here the basic concepts, rules and mechanisms of legal liability relevant to liability for foreign debt are outlined.

Chapter Two examines liability for foreign tax debt as an institution specific to tax law. Therefore, its characteristics, the subjects of this liability and the procedure for its implementation are analysed.

Chapter three is devoted to the types of liability for foreign tax debt, regulated in our tax legislation, namely: third party liability under Article 19 of the Tax Code, liability of persons under Article 177 of the VAT Act and joint and several liability.

The monographic work has a clear orientation, the issues are developed consistently in the individual chapters, and the direct relationship between the analyzed problems and issues is obvious. In addressing the general theoretical issues, the main problems are highlighted and possible solutions are proposed, which have not only theoretical but also practical significance. The methodological basis of the study is a complex of general and special methods of conducting scientific research, such as legal, comparative legal and systematic methods. Consistent and purposeful use of the above methods of legal research, the methods of logical connection and consistency not only have a cognitive character, but through them scientific arguments are derived in support of the author's theses. All this gives grounds to draw a conclusion about the author's skills for scientifically based analysis, for achieving systematization in legal knowledge, for critical legal analysis and summarization of legal knowledge in a specific legal field - in this case the tax law matter.

The monograph is written in clear and understandable language, while at the same time being an example of thorough and well-founded legal analysis. The monograph has 259 footnotes, a testament to the integrity and precision of the research. The literature cited comprises 100 sources in Bulgarian and foreign languages. It should be noted that the majority of the literature sources include scientific works of Bulgarian authors, which are not of recent years, which is an additional argument for the relevance of the study, but they are fundamental and significant for the issues under consideration. Assoc. Prof. Mutafov has a clear, precise, even laconic expression and a well-structured presentation. This gives me grounds to assert that until now no similar theoretical study of liability for foreign debt with such a focus has been made in Bulgarian tax law doctrine. All of the author's conclusions are defensible and are the result of independent research work, enriched also by the author's extensive practical professional experience as a lawyer. The monograph demonstrates serious scholarly and practical expertise, thoroughness, and responsibility to the standards of academic writing.

2. Other scientific publications, presented along with the monograph The Two Studies, as well as the articles and reports of Assoc. Mutafov, submitted for participation in the competition, are proof of the consistency and analytical nature of the author's scientific search and are devoted to topical problems of theoretical and practical importance. The publications can be divided into several thematic circles:

- First of all, liability for foreign tax debt: Study: Liability for foreign tax debt - general characteristics 2022; Monograph: Liability for foreign tax debt. 2019.
- Secondly - the problems related to the place of tax law in the legal system of the Republic of Bulgaria: Textbook of Public Finance Management - General Part. 2023 г. Topic 1- Tax Law in the Legal System of the Republic of Bulgaria. pp. 7-31; article Tax Law in the Legal System of the Republic of Bulgaria. 2021; Conference Report The Practice of the Court of Justice of the European Union as a Source of Tax Law. 2016.
- Thirdly: the problems of tax and financial personality: a Textbook of public financial management. General part. Edition of University of Plovdiv Paisii Hilendarski, 2013 - Topic 3 Legal Personality, Types of Tax Subjects pp. 42-76; conference report Sole Traders as Subjects of Tax Law. 2021; article Branch Tax Personality 2020.; study State and municipalities as active subjects in tax law 2019; textbook Legal personality and subjects in tax law 2018; article Legal personality of passive subjects in tax law 2018; article Legal personality in financial law 2017;
- Fourthly, current issues and problems of tax acts: conference report Current issues of interception under the Tax-Insurance Procedure Code 2016; conference report Tax declaration as a prerequisite for the issuance of an act for establishing tax liabilities 2016; article Invalidity of the act establishing of state`s levy in case of noncompliance with the deadline under Article 109 of the Tax-Insurance Procedure Code 2017;
- Fifthly - tax proceedings - handout Collateral Proceedings under the Tax and Social Security Procedural Code (Handout) 2023; article Aspects of Inspection as a Form of Tax and Social Security Control. 2017; conference report Current Issues of Interception under the Tax and Social Security Procedural Code. 2016;

V. Evaluation of scientific contributions.

In the listed publications, Assoc. Prof. Mutafov demonstrates a lasting interest in the issues of substantive and procedural tax law. He has established himself as a proven colleague in the field of tax and financial law, with solid teaching experience. In view of the foregoing, I maintain that the research papers accepted for peer review should be positively evaluated.

I accept the scientific and scientific-applied contributions of Associate Professor Dr. Krasimir Mutafov, as I would especially highlight the following:

- The work "Liability for foreign tax debt" is the first monographic study in the Bulgarian legal literature, which traces the legal framework on the issues related to the types of liability for foreign debt and the hypotheses regulated in our tax legislation.
- The critical analysis of the normative regulation of the institute of joint and several liability in our tax legislation; the proposals for a change in the legal regulation of the preconditions for incurring liability for foreign tax debt, as well as the nature of the proceedings in which this liability can be realized, is a contributing point in the presented monographic work.

The studies and articles submitted for review are distinguished by a number of contributions. The analysis of the legal problems and solutions in the analysis of tax personality in the textbook "Legal Personality and Subjects in Tax Law" is original. I consider scientifically substantiated the attempt to justify the thesis on the existence of special legal personality among passive tax subjects in tax law.

The author's theses on the significance of the relationship of the legal form of the tax law subjects with the objects of taxation, etc., also contribute.

For the sake of brevity, I will not reiterate by restating their significance, but will only express my agreement with the points of contribution as formulated by the candidate himself in the competition, as

well as the proposals made for changes in the legislation.

VI. Citation of the candidate's publications in national and foreign literature .

From the submitted reference for citations of the candidate's publications it is evident that his publications have been cited 21 times by Bulgarian scientists. No reference to citations by foreign authors has been provided.

VIII. Critical comments and recommendations.

Despite the significant efforts and contributions of Assoc. Cr. Mutafov, the lack of publications in foreign languages and abroad is noticeable. This lack has also resulted in limited access to important academic discussions and reduced citation opportunities from international authors, which may significantly limit the recognition of his work globally.

Therefore, in order to improve the impact and accessibility of his publications, I recommend being active in publishing in foreign languages and participating in international forums and conferences that will further broaden the scope of his scholarship and research.

VIII. Conclusion.

In summary, it should be stated that the applicant in the competition meets the minimum national requirements of the law. On the basis of the positive evaluation of the scientific publications submitted by the candidate - the subject of review in the present competition, as well as in view of his overall teaching activity, it can be reasonably concluded that Assoc. Prof. Dr. Krasimir Mutafov meets the requirements of Article 29 of the Development of Academic Staff in the Republic of Bulgaria Act, as well as the other relevant legal regulations. I support his candidature for the academic position of Professor in the professional field 3.6. Law (Financial and Tax Law) for the needs of the Department of Public Law, therefore I propose the members of the Honorable Scientific Jury and subsequently the Faculty Council of the Faculty of Law of Paisii Hilendarski University to vote positively for the election of Assoc. Prof. Dr. Krasimir Simeonov Mutafov to the academic position of "Professor" in the professional field 3.6. Law /Financial and Tax Law/.

Signed:

Assoc. Prof. Dr. Valentina Alexandrova Goleva

10.03.2024

Blagoevgrad