

OPINION

by Tsvetan Georgiev Sivkov, DSc, professor at Sofia University "St. Kliment Ohridski"

of the materials submitted to the competition for occupying the academic position of Professor at University of Plovdiv "Paisii Hilendarski"

in: field of higher education 3. Social, economic and legal sciences
professional direction 3.6 Law, designation of the scientific specialty
"Financial and Tax Law"

In the competition for occupying the academic position "professor" announced in the State Gazette, no. 96 of 17.11.2023 and on the Internet page of the University of Plovdiv "Paisii Hilendarski" for the needs of the Department of Public Law Studies of the Faculty of Law there is one candidate - Assoc. Prof Dr. Krasimir Mutafov.

The procedure was carried out in accordance with the requirements of the Promotion of the Academic Staff of Republic of Bulgaria Act and its implementing regulations.

Pursuant to Order No. RD-21-81 of 16.01.2023 of the Rector of University of Plovdiv "Paisii Hilendarski" I have been appointed as a member of the scientific jury of the competition for occupying the academic position "Professor" in the field of higher education Economic, Social and Legal Sciences, professional direction 3.6. Law /Financial and Tax Law/, announced for the needs of the Department of Public Law at the Faculty of Law.

Assoc. Prof. Dr. Krasimir Mutafov, associate professor at the Faculty of Law of University of Plovdiv "Paisii Hilendarski", teaching Financial and Tax Law, has submitted documents for participation in the announced competition.

The presented by Assoc. Prof. Dr. Krasimir Mutafov set of materials, together with the monographic study "Liability for Foreign Tax Debt" are in compliance with the requirements of the Promotion of Academic Staff of the University of Plovdiv and includes the necessary documents.

The candidate Assoc. Prof. Dr. Mutafov has attached for his participation in the competition for professor a total of 5 scientific works: studies - 2, monographs - 2 /one is a published doctoral dissertation/, 1 article and a list of research papers. In order to meet the scientometric requirements under the Promotion of the Academic Staff of Republic of Bulgaria Act and its implementing regulations for the period after obtaining the academic position of Associate Professor, Mr. Mutafov has published other papers - 1 monograph, 2 textbooks, 1 manual, 2 studies and more than 10 articles. All the publications are registered in NACID.

The materials submitted are subject to evaluation in the preparation of this opinion.

Assoc. Prof. Dr. Krasimir Mutafov was born in Burgas. He graduated from the Ministry of the Interior, specialty "Law", qualification "Lawyer". He obtained the scientific and educational degree "Doctor of Law" in 2011 at the South-West University "Neofit Rilski", Blagoevgrad. He worked as an assistant professor at Burgas Free University. He was elected as associate professor in 2020 at Paisii Hilendarski University of Law and taught Financial and Tax law.

Assoc. Prof. Dr. Mutafov has been lecturing at Plovdiv University since his assignment in the disciplines Financial Law, Tax Law, Public Finance Management (in the Master's Program of Public Administration) at the Faculty of Law of Plovdiv University.

The research papers submitted for the competition represent research in the field of tax law. They cover various aspects of this area of law – substantive law and tax procedure. They address significant

issues of the contemporary development of these social relations and their legal regulation. The practice of the tax administration and the case law of the Supreme Administrative Court, as well as the case law of the Court of Justice of the European Union are considered. The materials presented demonstrate a sustained desire to theoretically conceptualize the range of legal issues that exist in the field of tax law.

The main paper with which Assoc. Prof. Dr. Mutafov participated in the competition for professor in Financial and Tax Law is the monographic study on the liability for foreign tax debt (Mutafov, Krasimir, Liability for Foreign Tax Debt, second supplemented and revised edition, Sofia, ed. Nova Zvezda, 2023). The work is devoted to a legal liability peculiar to tax law, which is not found in other branches of law. This is a comprehensive scholarly research of the subject for which the author deserves to be congratulated. A comparative legal analysis, analysis and comprehension of the case law on the issue, and the preliminary references are presented. Binding directions of the Court are seen as a non-normative source of law because they provide guidance on the application and interpretation of Community law.

The contributions of this monographic study are in several directions. First, it is the first comprehensive monographic study of liability for foreign tax debt, which is a specific legal liability. The relationship between this type of liability and the methods and subject matter of legal regulation in tax law is fully demonstrated, as is the relationship to the objectives pursued by it.

In my opinion, the presented monographic work meets the requirements for a habilitation thesis and has qualities that are important for the development of the legal science. I express my positive assessment of it and believe that it presents its author in a good light. This can also be said of the other works submitted for the competition. The documents and other materials submitted by Assoc. Prof. Dr. Krasimir Mutafov meet the requirements of the national Act and its implementing regulations. The candidate has submitted a sufficient number of scientific works published after the defence of the

scientific and educational degree "Doctor" and after the acquisition of the academic position "Associate Professor". The candidate's works contain original scientific and scientific-applied contributions which may be useful in science, in practice and also in the development of the legislation.

The results achieved in teaching and research activities comply with the minimum national requirements of the Faculty of Law, adopted in the Regulations of the Plovdiv University for implementation of the Promotion of the Academic Staff of Republic of Bulgaria Act.

After acquaintance with the submitted materials and scientific works and the contributions contained in them, I find it justified to give my positive assessment and to recommend to the scientific jury to make an election proposal to the Faculty Council of the Faculty of Law on behalf of Assoc. Prof. Dr. Krassimir Mutafov for occupying the academic position of Professor of Financial and Tax Law at the Plovdiv University.

Submits the opinion:

Professor Tsvetan Sivkov, DSc.

02.02.2024

Sofia