

OPINION

by Prof. Dr. Boyka Ivaylova Cherneva,
internal member of the scientific jury
of the materials submitted to the competition
for awarding the academic position of **Professor**
of Plovdiv University "Paisii Hilendarski"
by: field of higher education 3. Social, economic and legal sciences
professional field 3.6 Law (Financial and Tax Law)

Dear members of the scientific jury,

In the competition for awarding the academic position of "professor" announced in State's Gazette, no. 96 of 17.11.2023 and on the website of Plovdiv University "Paisii Hilendarski" for the needs of the Department of Public Law at the Faculty of Law, as a candidate participates Assoc. Prof. Dr. Krasimir Simeonov Mutafov from the Faculty of Law of Plovdiv University (PU).

1. General presentation of the procedure and the applicant

The competition for "Professor" in Financial and Tax Law is announced and conducted in accordance with the requirements of the Law for the Development of Academic Staff in the Republic of Bulgaria (hereinafter the Law), the Regulations for the implementation and the Regulations for the Development of Academic Staff of PU. The only candidate in the procedure, Assoc. Prof. Dr. Krasimir Simeonov Mutafov, has submitted the necessary materials in connection with the evaluation by a scientific jury appointed by Order of the Rector No. 21-81/16.01.2024. On the basis of the decision of the first meeting of the scientific jury, I am appointed to provide an opinion within the framework of the competition procedure.

Assoc. Prof. Dr. Krasimir Mutafov is Associate Professor of Financial and Tax Law at the Faculty of Law of PU "Paisii Hilendarski" since 2020. He obtained his Ph.D. in Law with the dissertation topic "Special Regimes of Taxation under the VAT Act" at the Faculty of Law and History of the "Neofit" Rilski University. According to the documents submitted for the competition Assoc. Krasimir Mutafov meets the requirements of Art. 29, par. 1, par. 2 and par. 3 of the Law. The candidate in the procedure has submitted a Reference pursuant to Art. 29, par. 3 of the Law, which shows that he meets the minimum national requirements under the Law and the Regulation on its implementation. He has the demanded teaching activity in the field of the competition.

2. General description of the applicant's activities

The evaluation of the scientific jury requires an opinion on the scientific achievements of the candidate on the basis of Article 29b, paragraph 2 of the Law. Assoc. Prof. Dr. Krasimir Mutafov participated in the competition with a published monographic work "Liability for Foreign Tax Debt - second supplemented and revised edition", S., Nova zvezda, 2023. The work is the first comprehensive monographic study of liability for foreign tax debt. In this sense, it contributes significantly to the development of legal scholarship in the field of competition. The study is significant in view of the importance of the subject matter, touching upon issues important for tax law and legal scholarship in general.

Regarding the qualities of the presented monographic work, its objectivity and logical consistency should be explicitly noted. The author seats on the general theoretical knowledge

of legal responsibility and thus creates a good methodological basis for the scientific contributions, which also guarantees their wide applicability. The comparative legal research has a high theoretical and practical-applied value. It has enabled the author to draw conclusions that serve to improve the legal framework. The study, systematization and review of the case law of the administrative courts, the Supreme Administrative Court and the European Court of Justice on preliminary references in tax cases (non-normative sources of law) enhances the scientific value of the study.

The monographic study is distinguished by the following main theoretical and practically applicable contributions. First of all, Assoc. Prof. Mutafov develops the theory of tax law. He considers liability for another's tax debt as an element of the concept of legal liability. The understanding of the substantive nature of legal liability is shared, and the arguments made are also applicable in the field of legal theory. The specific characteristics of the specific type of liability from the perspective of tax law and the general characteristics of legal liability are outlined.

Secondly, significant scientific contributions in the field of tax law are contained in Chapter Two of the monographic study, which is entitled "Liability for foreign tax debt - general characteristics, subjects, implementation". It is successfully argued that a distinction should be made between substitution and liability for foreign tax debt (an independent type of legal liability for breach of tax law). Theoretical and practical contributions are made by the author's conclusions on the realization and the subjects of legal liability for foreign tax debt.

Thirdly, the monographic work develops the legal science in the field of tax law by bringing out the types of liability for foreign tax debt: the liability of third parties under Article 19 of the Tax-Insurance Procedure Code and the liability of persons in cases of abuse in VAT taxation, and joint and several liability is also covered. Here, the study also has a high practically applicable value, given the review of the applicable legal framework and its critical analysis from the positions of theoretical research and contributions, resulting in *de lege ferenda* proposals for improvement of the current legal framework.

The monographic work also contains a number of other scientific contributions and highlights. Within the framework of the competition the candidate in the procedure Assoc. Prof. Dr. Krasimir Mutafov presents two studies. Liability for Foreign Tax Debt - General Characteristics, study, Society and Law magazine, issue 2 / 2022, pp. 31-54, ISSN 0204-85-23; Mutafov, K. The state and the municipalities as active subjects in the tax law, study, J. "Norma"/online format/, issue 3 7/2019, pp.7-32, ISSN 1314-5126print, and one article - Mutafov, K. Tax law in the legal system of the Republic of Bulgaria, article, mag. Studia Juris, edition of the Faculty of Law of PU, issue 1/2021, pp.22-38, ISSN 2367-5312.

The contributions contained in the publication on "The State and Municipalities as Active Subjects in Tax Law" should also be noted. Valuable for theory and practice are the author's reflections on the principle of statutory taxation in the context of the Constitution of the Republic of Bulgaria, public international law, the Tax-Insurance Procedure Code and other normative acts. A proposal is made to refine the text of Article 98(12) of the Constitution on the basis of the application of various methods of interpretation of legal regulations and comparative study of relevant foreign legislation. A proposal for amendments to the Code and the Local Tax and Charges Act is substantiated, removing the possibility of tax liabilities being collected under the procedure of the Code of Civil Procedure, as well as other changes, including terminological and conceptual ones.

3. Critical comments and recommendations

It would be useful for theory and practice if the author continued to work on the topics of the monographic study. The justification of liability for foreign tax debt through the understanding of the protection of the public interest should receive more thorough development. Another issue that I recommend the candidate to elaborate, if he chooses so, is the definition of the boundaries between the rights and obligations of the subject of liability for foreign tax debt. In public debt enforcement, a balance between fundamental rights and the public interest is always necessary. Here, a theoretical basis in tax law is definitely needed.

CONCLUSION

The documents and materials submitted by Assoc. Prof. Dr. Krassimir Mutafov meet all the requirements of the Law for the Development of Academic Staff in the Republic of Bulgaria, the Regulations for its implementation and the Regulations for the Development of Academic Staff of Plovdiv University. Taking into account the candidate's activity, demonstrated in the procedure, I give an overall POSITIVE EVALUATION and I propose the Scientific Jury to unite around the decision to propose to the Faculty Council of the Faculty of Law of PU "Paisii Hilendarski" to elect Assoc. Prof. Dr. Krassimir Mutafov for the academic position of "Professor" in the professional field 3.6 Law, scientific specialty "Fiscal and Tax Law".

Prepared by:
(signature)

Prof. Dr. Boyka Cherneva

14.03.2024