O P I N I O N

by Associate Professor Yuriy Strashimirov Kuchev, PhD, lecturer in Tax and Financial Law at the Faculty of Law of Sofia University "St. Kliment Ohridski", Department of Administrative and Legal Sciences, member of the Scientific Jury for the acquisition of the scientific degree "Doctor of Science" at the Faculty of Law of Plovdiv University "Paisii Hilendarski"

I. GENERAL DATA

By Order No. RD-22-1516 dated July 24, 2026, of the Rector of Plovdiv University "Paisii Hilendarski", I have been appointed as a member of the Scientific Jury for the acquisition of the scientific degree "Doctor of Science" in the area of higher education. Social, Economic and Legal Sciences, professional field 3.6. Law, scientific specialty "Financial and Tax Law" at the Department of Public Legal Sciences within the Faculty of Law of Plovdiv University "Paisii Hilendarski".

Professor Krasimir Simeonov Mutafov, PhD, has submitted documents for participation in the procedure. The applicant was born on November 27, 1967, completed his higher education in "Law" at the Higher Institute of the Ministry of Interior – Sofia. He holds a postgraduate qualification in Tax Law from Sofia University "St. Kliment Ohridski". On November 6, 2011, he successfully defended a doctoral dissertation at South-West University "Neofit Rilski" on the topic "Special Tax Regimes under the Value Added Tax Act". From June 1, 2020, to the мay 10, 2024, he holds the academic position of "Associate Professor" and has been professor sinse that date at the Faculty of Law of Plovdiv University "Paisii Hilendarski", Department of Public Legal Sciences, where he conducts the lecture course in Tax and Financial Law. Prior to that, he sequentially held the academic positions of "Chief Assistant Professor" and "Associate Professor" at Burgas Free University (BFU), being elected to the latter on January 30, 2015, at the same university, where he taught the aforementioned disciplines. At present, along with the development of his teaching and academic career, he is a practicing attorney specializing in the field of tax law. He enjoys an established authority among students and academic circles. He has participated in a number of prestigious scientific conferences, including those with international participation.

Prof. K. Mutafov, PhD, participates in the procedure with a published dissertation work entitled "Tax as a Legal Relationship". In addition, one monograph entitled "Liability for Another Person's Tax Debt" – first edition /Sofia 2019, "Nova Zvezda" Publishing House/, two studies, and ten articles and scientific papers have been presented. With the submitted scientific production, the candidate fully meets the scientometric requirements pursuant to the Development of Academic Staff in the Republic of Bulgaria Act (DASRBA), the Regulations for the Application of DASRBA, and the Regulations for the Application of DASRBA at Plovdiv University. All scientific works presented in the procedure are registered in the National Centre for Information and Documentation (NACID) and have not been used in previous procedures for occupying academic positions and/or acquiring the educational and scientific degree "Doctor". Plagiarism proven in accordance with the established procedure is absent in the presented scientific production, and due to the novelty of the subject matter selected for consideration, this would not even be possible.

II. RESEARCH ACTIVITY

The dissertation work "Tax as a Legal Relationship" presented to me for an opinion has a total volume of 368 pages and, structurally, follows the classical scheme, consisting of an introduction, three chapters, a conclusion, and a bibliography. 127 literary sources have been used and correctly cited, including 21 foreign ones. The work features a topic that is indisputably relevant and particularly significant for the theory and practice of tax law, as it poses and explores issues that remained outside the scope of legal science. In our legal doctrine, there is no comprehensive scientific research dedicated to these issues, with the exception of the brief preview that Prof. P. Stoyanov makes regarding this substantive legal relationship specific to tax law. This in itself represents a significant scientific contribution by the author, which enriches legal science and takes its worthy place in it.

In examining the subject matter associated with this legal relationship—substantive in its nature—and in view of its interdisciplinary character, the applicant demonstrates deep knowledge not only in tax law, but also in a number of other legal branches – constitutional, administrative, commercial, obligations law, and last but not least, in the general theory of law. The work has an undeniable theoretical and practical-applied value, with part of the conclusions containing proposals *de lege ferenda* for the further improvement of the regulatory framework. Serving this same purpose is the judicial practice subjected to thorough analysis with substantiated and constructive criticism, including the interpretative practice of the Supreme Administrative Court (SAC). Given our country's membership in the EU, the research of any topic in the area of tax matter requires relevant knowledge in the field of Union Law, including with respect to the case law of the Court of Justice of the European Union (CJEU) on preliminary rulings in tax cases, which the author undoubtedly possesses and demonstrates to a very high degree. The methods used in the course of the study—I would like to emphasize the comparative legal, systematic, historical, and formal-legal methods—have allowed him to carry out an extremely thorough analysis at a high scientific level. On this basis, and proceeding from the definition given to tax by legal doctrine and, more specifically, from its legal features, Prof. Mutafov derives all the specific elements of tax viewed as a legal relationship – object, subject matter, factual composition leading to its occurrence, as well as questions related to legal capacity and its subject structure, along with the complications that may arise therein. In this manner, following the classical approach from the general to the specific, the author successfully defends the thesis regarding the presence of this legal relationship specific to tax law, distinguishing it in terms of content from the tax relationship, regardless of the presence of certain similarities between them insofar as both arise, develop, and terminate within one legal branch. This complex subject matter is presented in an accessible and understandable language, without this in any way negatively affecting the very good scientific style of expression, which facilitates the reader. The author's reflections regarding the place of tax law in the legal system of our country are valuable and logically sound, with the existence of this legal relationship specific to the branch being used as an argument in support of the thesis maintained by the author regarding its autonomy.

The regulatory framework currently in force requires such a dissertation work to contain theoretical generalizations and solutions to major scientific or applied-scientific problems that correspond to modern achievements and represent a significant and original contribution to science, which the work presented in this procedure undoubtedly possesses. Here I experience a certain difficulty, insofar as the work itself as such represents a scientific novelty and an original contribution to legal doctrine, due to the absence so far of a similar perspective on this part of the theory and practice of tax law. The depth of the research, the logically constructed theoretical frameworks, substantiated and defended with relevant arguments, also support the scientific contributions achieved by Prof. K. Mutafov.

Nevertheless, in a more specific aspect, I would point out the following contributive points of the work:

- the thorough analysis made of this substantive legal relationship specific to tax law, deriving all its features by which it differs from the tax relationship – object, subject matter, subject structure;
- the derivation of the factual composition leading to the occurrence of tax as a legal relationship, the analysis of the legal facts it contains in their chronological order;

- the influence that the imperative nature of this legal relationship exerts on the character of substantive tax law norms, their interpretation, and respectively their application in the main spheres of the tax process – the determination of tax liabilities by an act of the competent authorities, subsequent administrative and judicial appeal;
- the matter related to legal capacity in tax law in general deserves special attention, and consequently the conclusions reached regarding the subject structure of tax as a legal relationship, as well as the complications within it. These are all foundational legal questions, thoroughly analyzed by the author through the prism of tax law;
- the substantiated and constructive criticism of judicial practice, including the interpretative practice of the Supreme Administrative Court, in view of the relevant CJEU practice on preliminary rulings in tax cases;
- the numerous and well-substantiated proposals *de lege ferenda*.

III. EDUCATIONAL AND TEACHING ACTIVITY

Prof. K. Mutafov, PhD, has conducted the lecture course in Tax and Financial Law at BFU, and currently at the Faculty of Law of Plovdiv University "Paisii Hilendarski". Additionally, he has taught a course in Financial Law at the Faculty of Economic and Social Sciences (FESS) at the same university, as well as currently teaching the discipline "Public Finance Management" in the Master's program "Public Administration" at the Faculty of Law. Under his leadership, a doctoral program in "Financial and Tax Law" at the Faculty of Law has been accredited since 2023.

IV. PERSONAL IMPRESSIONS OF THE APPLICANT

I have known the applicant personally since the beginning of his scientific and teaching career and have positive impressions. I believe this is a calling for him, which finds expression in his publications, and I would recommend that he continue his development in legal science and teaching activity in the same manner.

V. OPINIONS AND REMARKS

I have no critical remarks toward Prof. K. Mutafov, PhD; rather, I would recommend that he focus his attention on the eventual writing of a textbook or a course of lectures in Tax Law and continue to establish his name as a specialist in the field of tax law and procedure.

VI. CONCLUSION

The dissertation work submitted to me for an opinion in itself represents an original contribution to the theory and practice of tax law and, as such, contains scientific and applied-scientific novelties and meets all the requirements of DASRBA and the subordinate legislation for its implementation. From the materials submitted to me, it is evident that the minimum national requirements specified in DASRBA, the Regulations for the Application of DASRBA, and the Regulations for the Application of DASRBA at Plovdiv University have been met. With the published dissertation work entitled "Tax as a Legal Relationship", the author indisputably proves that he possesses deep theoretical and practical knowledge in the field of Tax and Financial Law.

In view of this, I give a positive assessment of the presented scientific work and the abstract accompanying it, and I confidently propose to the Jury to award the scientific degree "Doctor of Science" in the field of Financial and Tax Law to Prof. Krasimir Simeonov Mutafov, PhD, in which direction I shall vote.

14.09.2026 MEMBER OF THE SCIENTIFIC JURY:

/Assoc.Prof.Yuriy Kuchev, PhD/