REVIEW

By Tsvetan Georgiev Sivkov, DSc in Law – Professor at Sofia University "St. Kliment Ohridski", Sofia

On a dissertation for the award of the scientific degree "Doctor of Science"; field of higher education 3. ‘Social, Economic and Legal Sciences’ professional field 3.6. ‘Law’scientific speciality ‘Financial and Tax Law’;Faculty of Law of Plovdiv University "Paisii Hilendarski"; Department: "Public Law Sciences"; Author: Prof. Krasimir Simeonov Mutafov, PhD, Plovdiv University "Paisii Hilendarski"; Topic: "The Tax as a Legal Relationship"

By Order No. RD-22-1516 of 24.07.2026 of the Rector of Plovdiv University "Paisii Hilendarski", I was appointed a member of the scientific jury to ensure the procedure for the defense of a dissertation on the topic: "The Tax as a Legal Relationship" for acquiring the scientific degree "Doctor of Science in Law" at PU in higher education area "3.6. Social, Economic and Legal Sciences", scientific field "Law", professional direction "Financial and Tax Law". The author of the dissertation is Prof. Krasimir Simeonov Mutafov, PhD, Department of Public Law Sciences at the Faculty of Law of PU "Paisii Hilendarski", Plovdiv. At the first meeting of the jury, I was entrusted with presenting a review.

The paper set of materials submitted is in accordance with Art. 45, Para. 4 of the Regulations for the Development of the Academic Staff of PU.

In addition to the dissertation, the candidate has attached another monograph entitled "Liability for Another's Tax Debt" /first edition/, S. 2019, two studies, ten articles, and papers from scientific conferences. All works are reflected 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 of Science in Law".

Krasimir Simeonov Mutafov was born on 27.11.1967; he completed his secondary education at the Technical School of Mechanical Engineering in Burgas in 1986. He graduated in Law from the Higher Institute of the Ministry of Interior – Sofia. He holds a postgraduate qualification in Tax Law from Sofia University "St. Kliment Ohridski". On 06.11.2011, he successfully defended a doctoral dissertation at SWU "Neofit Rilski" on the topic "Special Tax Regimes under the VAT Act". From December 2006, he was a visiting assistant professor, and subsequently a full-time assistant professor in Financial and Tax Law at BFU, occupying the academic position of "Chief Assistant Professor" from 27.04.2012 to 30.01.2015, when he was elected "Associate Professor" at the same university. From 01.06.2020 to 09.05.2024, he held the academic position of "Associate Professor" at the Faculty of Law of PU "Paisii Hilendarski", Department of Public Law Sciences, where he delivers lectures in Tax and Financial Law, and since 10.05.2024 he holds the academic position of "Professor". Currently, alongside the development of his teaching and academic career, he is an attorney-at-law specializing in tax legal defense. He enjoys established and undeniable authority among students and academic circles. He has participated in a number of prestigious scientific conferences with international participation.

The relevance of the presented monograph is indisputable, as it is dedicated to an extremely important issue of the legal regulation of modern social relations. The study of the substantive tax legal relationship is of essential importance for the existing links between citizens and their organizations on the one hand, and the state as the main public law subject on the other. In scientific terms, respect should be expressed to the author for addressing these issues, as no such comprehensive study has been conducted so far. Several authors have considered this topic, but now for the first time Prof. Mutafov has the courage to present a comprehensive work. From a practical and applied point of view, the work would be useful to all who are drawn to this matter and to those who professionally encounter the question of the substantive legal characteristics of taxes and the legal relationships that are created around them. The inherent characteristics of the tax legal relationship are gathered here – with its general and specific features.

It can be said that the relevance stems from the essence of the topics, which are developed in an understandable, accessible manner and are important for science and practice, as well as from the nature of taxes as a specific regulator of the most important social relations with the state.

The monographic work of Prof. Krasimir Mutafov combines all the important questions of the tax legal relationship. It demonstrates a deep and meaningful knowledge of the matter, insight into and analysis of essential issues, and the construction of logical and reasoned concepts. The presented theses are defended in a definitive manner and are accessible to readers, even those who do not know the subtleties of this subject.

In support of what I expressed in the previous sentences, I can say that the methodology chosen by him creates conditions for a complete, comprehensive, logically ordered, and well-argued study, with which the scientific degree "Doctor of Science" can be successfully defended. The tasks set by the author have been solved to a high degree. Above all, I must mention the comparative legal method for examining and proving the theses presented by the author. His comparisons and contrasts with Community law and with the tax law of countries outside the European legal space are interesting. The systematic investigation of the questions raised allows the author to build the thesis he defends, while at the same time presenting his own opinion, which is a very valuable research approach. The work gains much from the application of the specified method of scientific research, because it completes the picture and facilitates the task set by Prof. Mutafov. Reference to the case law of the CJEU contributes to the completeness of the study.

Prof. Mutafov's monographic study follows the classical structure for a doctoral dissertation in the field of law. The material is divided into three chapters, an introduction, a conclusion, and a bibliography, spanning a total volume of 368 pages. This is not merely a classical model, but a reliable way for a legal topic to be investigated in its development and depth. Therefore, I believe that in this case the author has approached the task correctly and with a sense of responsibility toward the readers.

In the introductory remarks, the author shows the purpose of the study – to outline the "theoretical foundations for the existence of this substantive legal relationship specific to tax law by characterizing those features that, from their content side, distinguish it from the tax legal relationship". On the basis of the concept of tax, its features are derived, and this serves as the foundation for developing the theoretical construct for the presence of a substantive tax legal relationship. Further on, the content of the individual chapters and the sequence of the presented and investigated material are described. I find this approach of the author correct and congratulate him on it.

In the first chapter, the author examines fundamental theoretical issues. It covers the tax as a legal relationship, its general characteristics, and its specific features. First place is given to the issue of the legal and economic essence of tax. The concept of tax in its legal sense is derived. On this basis, the features of the legal relationship are presented, as well as its main feature – that it is connected with the unilateral authoritative legal relationship with the state, through which it intervenes in the legal sphere of the person. The author's reflections regarding the public law characteristics of the tax legal relationship are interesting. I find valuable the reflections regarding the imperative nature of the tax legal relationship, and especially the explanation of the concept of "hidden imperativeness". His views on the interpretation of tax law norms also make a good impression. These lines are also significant for the general theory of law. The object and subject matter of the tax legal relationship are examined as an essential part of the issue of the legal relationship, and the relationship between them is clarified, which I consider positive.

Chapter two is dedicated to the origination of tax as a legal relationship. First, the author examines the legal facts (factual composition) that lead to the origination of this legal relationship. He examines the authoritative characteristic of the acts of state authorities and their connection with a specific legal fact – the tax event and the date of its occurrence with respect to a specific liable legal entity. The next such legal fact is the expiration of the tax period. These legal facts are very well analyzed and logically presented by the author. The following paragraphs are dedicated to determining the tax in different ways. All of them are clarified by the author with great skill and expertise. All problematic issues are analyzed, and his views on their resolution are presented. In addition to the exhaustive examination, the deep knowledge of the matter, its complexity, and multi-faceted nature make a strong impression. Attention is paid to the case law of the CJEU on preliminary rulings regarding the application of provisions of the Tax and Insurance Procedure Code (TIPC). The author's analytical and logical view of the material is impressive.

In my view, chapter three, "Subjects of Tax as a Legal Relationship", is of extremely important significance for the theory of tax law and for the theory of law in general. This is because legal capacity (personality) is a central issue in law. For me, the analysis is extremely accurate and has its place in tax law because there can be private legal personality within it, as well as active and passive legal personality. The attempt to define the subject of a tax legal relationship and the subject of tax as a legal relationship is successful. For me, this is important for the theory of tax law. The special legal capacity characteristic of some of the subjects allows participation in a narrow circle of legal relationships within the legal branch.

Further, the author examines the active subjects in tax law who can also be constituted in tax as a legal relationship. The analysis of the legal status of the state as the leading active subject acting from a position of authority and governance together with its organs is exceptionally interesting.

The third paragraph of this chapter is dedicated to passive subjects in tax law. This is a theoretical concept, whereas the legislation speaks of "tax liable persons". Its main characteristics through which it acquires this status are described.

Further, the author examines the complications that may arise in the subject structure of tax as a legal relationship. Here, cases are discussed where there is a difference in the liable persons arising from the specific characteristics of the tax, from the taxation mechanism of the respective tax. There may also be specific features in certain types of economic activity – for example, corporate tax where the object of taxation is tax profit, in VAT and excise duty taxation where there are different objects of taxation depending on the independent economic activity of the persons, etc.

The presentation of the work as a system and content would be incomplete if we did not pay attention to its contributions. In fact, they are the essence when defending a doctoral dissertation by such an established scholar and lecturer as Prof. Mutafov.

Here, enumeration is difficult for me because the entire work, presented in this form and on this subject matter, has the character of novelty, and is also useful for readers with interests in the field of the theory of law as well as tax law. The logical structure, the substantiation of the theses, the expression of opinions, the cited literature – all this provides grounds for a high assessment and satisfaction after becoming acquainted with the work. This is not merely a scientific novelty; with its systematic nature and analytical depth, it can serve for the instruction of those working in the field of tax law. Of special significance to me are the theoretical generalizations regarding tax as a legal relationship, and the distinction of its object and subject matter. I highly value the theses on legal capacity – to me, this is a contribution to the theory of law in general that deserves special attention. I have no doubt that this book will be cited frequently in subsequent publications, and not only in the field of financial law.

The dissertation abstract (autorat) is presented in excellent typographical condition. In terms of content, it reflects the main points of the dissertation and presents the author's main theses and conclusions reached. Upon reviewing the work, I found no evidence of plagiarism. Indeed, that would hardly be possible, as no such study has been conducted to date.

The dissertation contains scientific and applied scientific results that represent an original contribution to the theory of law and the theory of tax law, and meets all requirements of the Development of Academic Staff in the Republic of Bulgaria Act (DASRBA) and the bylaws for its application. The presented materials and dissertation results fully comply with the minimum national requirements adopted in connection with the Regulations of PU for the application of DASRBA.

The dissertation "The Tax as a Legal Relationship" shows that Prof. Krasimir Mutafov, PhD, possesses deep theoretical knowledge in the scientific specialty of Financial and Tax Law.

In light of the review presented by me, I give my positive evaluation of the submitted study and its abstract, and propose to the jury to award the scientific degree "Doctor of Science in Law" in the field of Financial and Tax Law. I will vote with conviction for the award of this scientific degree.

20.08.2026 Reviewer: ……………………..

Prof. Tsvetan Sivkov, DSc in Law