REVIEW

by Prof. Dr. Evelina Dimitrova Stoeva-Dimitrova

in the procedure for the defence of the dissertation "Tax as a Legal Relationship" for the award of the scientific degree of "Doctor of Sciences" in the field of higher education: 3. Social, Economic and Legal Sciences, professional field: 3.6. Law (Financial and Tax Law), by Prof. Dr. Krasimir Mutafov

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1. Procedural Information

The statement submitted regarding compliance with the minimum national requirements under the Academic Staff Development Act and the Regulations for its Implementation, in the procedure for the award of the scientific degree of "Doctor of Sciences" to Prof. Dr. Krasimir Mutafov, demonstrates compliance with the statutory quantitative requirements, as follows: 50 points under Group "A" of indicators (from a successfully defended dissertation for the acquisition of the educational and scientific degree of "Doctor"); under Group "B" of indicators – 100 points, to be awarded upon the successful defence of the dissertation entitled "Tax as a Legal Relationship"; under Group "G" of indicators, I find 130 points substantiated on the basis of published studies, articles and conference papers; and under Group "D" of indicators – 140 points.

2. Assessment of the Dissertation

The dissertation submitted for the procedure essentially examines the substantive tax obligation within the framework of the theory of tax legal relationships. The subject matter of the dissertation is undoubtedly significant for the theory of tax law. Building upon the understanding established in Bulgarian legal scholarship of the characteristics of tax as a legal phenomenon, the author has formulated his research objective as an attempt to determine whether, within the system of substantive tax law, there exists a legal relationship which, when examined in the context of the legal characteristics of tax as the content of substantive tax legal relationships, differs from them to such an extent that it falls outside the system of tax legal relationships.

As a result of the research undertaken, the author has answered this question in the affirmative. This constitutes a substantial research objective. If supported by convincing arguments, the thesis has the potential to contribute to the development of the general theory of substantive tax law. This does not imply, however, that, in the absence of this new systemic theory, legal scholarship is unable to provide an adequate explanation of tax as a legal phenomenon. The author formulates original theses and proposes *de lege ferenda* solutions arising from his theoretical conclusions.

The dissertation provides an in-depth examination of tax as a legal category. It traces its transformation from a normative abstraction into an individualised legal relationship. The analysis convincingly identifies a number of its specific characteristics relating to its subjects, objects, subject matter and content.

I nevertheless consider it consistent with the results of the research undertaken to conclude that the so-called substantive relationship ("tax as a legal relationship") possesses the characteristics of substantive tax legal relationships rather than those of a "substantive legal relationship specific to tax law". In this respect, I would locate the author's scholarly contribution not in establishing a thesis original to tax law, but rather in his in-depth examination of the manner in which tax, as a legal abstraction, is transformed into an individualised public-law relationship.

In this context, the term “tax as a legal relationship” has primarily explanatory significance and does not denote an autonomous legal category in a systematic and doctrinal sense. I find unconvincing the attempt to substantiate the emergence, following the individualisation of the tax debt, of a narrower legal construct distinct from tax legal relationships.

The development of a general theory of a new type of substantive legal relationship associated with the arising and extinguishment of tax debt requires the utmost conceptual precision in order for the new legal phenomenon to be clearly defined and distinguished. The proposed model for identifying a new institution in tax law, comprising the taxable event, the tax period, and the preliminary and subsequent determination of the tax as its elements, in view of the differences identified by the author among the various types of taxes, is not based on convincingly demonstrated differences in the content, subjective rights and legal obligations of the parties to the two legal relationships, nor in the grounds for their arising and termination.

The research contrasts the established understanding in tax-law scholarship, also shared by the author, as is evident from the dissertation, that the tax obligation arises by operation of law and that acts determining the tax obligation generally have declaratory effect, with the thesis that the act determining the tax obligation constitutes an element of the legal facts giving rise to “tax as a legal relationship”, without sufficient convincing scholarly arguments being advanced in support of this proposition.

The author’s thesis that special legal capacity does not derive from the subject’s position within an authoritative legal relationship, but is grounded in the legal facts specified by the tax-law norm and in the specific prerequisites for participation in a particular category of tax legal relationships, is well defended and substantiated.

The criticism of the proposition that liability for another person’s tax debt is joint and several in nature is likewise persuasive. The author supports his thesis by distinguishing between the legal facts giving rise to the initial tax obligation and the independent legal facts giving rise to the liability of the third party.

The dissertation contains a critical analysis of the case law of the Supreme Administrative Court of the Republic of Bulgaria and the Court of Justice of the European Union and identifies inconsistencies between them with regard to the issues examined. The dissertation also addresses the autonomy of tax law, a subject that has been extensively examined in tax-law scholarship.

In this respect, the work enriches the theory with arguments concerning the distinct subject matter and method of tax law, its specific legal capacity as a branch of law, and related issues.

I identify the principal original contributions of the dissertation in the further development of the general theory concerning: the tax obligation in its various manifestations; the arising and extinguishment of tax debt; the subjects of the tax obligation; the enrichment of the theory of special tax legal capacity through the constitutive prerequisites incorporated in the legal facts specified by the tax-law norm; and the distinction between liability for another person’s tax debt and genuine joint and several liability.

The author's independent critical positions concerning certain legislative solutions and judicial practice also contribute to the practical value of the dissertation.

My substantive comments concern, in particular, the absence of clear criteria by which the author distinguishes "tax legal relationships" and "tax as a legal relationship" as two separate categories of legal relationships; the inclusion of the act of subsequent determination of the tax obligation in the legal facts giving rise to "tax as a legal relationship"; and the conclusion that the methods of extinguishing the tax obligation constitute the subject matter of the substantive legal relationship.

The text contains numerous linguistic, punctuation and stylistic inaccuracies which do not affect my substantive assessment but should be corrected.

3. Conclusion

The dissertation constitutes an in-depth, independent and valuable scholarly study containing genuine theoretical and practical contributions, particularly in the field of substantive tax law.

The central scholarly thesis that tax as a legal relationship is distinct from the tax legal relationship and constitutes an autonomous category of tax law represents a novel theoretical proposition. However, it has not been substantiated to a degree that would allow it to be regarded as a convincing theoretical solution to a significant scholarly problem.

I consider that a substantial part of the characteristics of "tax as a legal relationship" identified in the dissertation can be explained within the framework of the established understanding in tax-law theory of tax legal relationships as substantive and non-substantive.

In light of the foregoing, although I hold in high regard the depth, independence and scholarly value of the research undertaken, I cannot assess the scholarly results presented as constituting a significant and original contribution to scholarship within the meaning of Article 37, paragraph 1 of the Regulations for the Implementation of the Academic Staff Development Act.

9 September 2026 **Evelina Dimitrova**