OPINION

by Hristo Yordanov Paunov, PhD -
professor at the Faculty of Law
of Plovdiv University "Paisii Hilendarski"

on a dissertation thesis for awarding the scientific degree Doctor of Sciences

in higher education field 3. Social, Economic and Legal Sciences,
professional field 3.6. Law (Financial and tax law)

Author: Prof. Krasimir Simeonov Mutafov, PhD
Topic: "The Tax as a Legal Relationship"

1. General presentation of the procedure

By Order No. RD-22-1516/24.07.2026 of the Rector of Plovdiv University "Paisii Hilendarski", I was appointed as a member of the scientific jury in the procedure for acquiring the scientific degree Doctor of Sciences by Prof. Dr. Krasimir Simeonov Mutafov in higher education field 3. Social, Economic and Legal Sciences, professional field 3.6. Law (Financial and tax law).

At the first meeting of the scientific jury I was designated to prepare an opinion.

The set of materials submitted by Prof. Krasimir Simeonov Mutafov in hard copy complies with Art. 45(4) of the Regulations on the Development of the Academic Staff of Plovdiv University and includes the following documents:

- an application to the Rector of Plovdiv University for opening a procedure for the defense of a dissertation thesis;
- a curriculum vitae in European format;
- a copy of the diploma for the educational and scientific degree "Doctor";
- minutes of department council meetings related to opening the procedure and the preliminary discussion of the dissertation thesis;
- the dissertation thesis;
- the abstract;
- a list of scientific publications on the topic of the dissertation thesis;

- copies of the scientific publications;
- a declaration of the originality and authenticity of the attached documents;
- a statement on compliance with the minimum national requirements.

2. Brief information about the author

Krasimir Simeonov Mutafov was born on 27 November 1967. He is a university lecturer, a researcher in the field of financial and tax law, and a practicing attorney. In 1992 he graduated in the degree program "Law" at the Higher Institute of the Ministry of Interior – Sofia, and obtained the professional qualification "jurist." After his higher education, Krasimir Mutafov focused on specialisation in the field of financial and tax law. In 2011 he defended a dissertation thesis on "Special Taxation Regimes under the Value Added Tax Act" and obtained the educational and scientific degree "Doctor – (PhD)" in law. His academic activity was initially linked to Burgas Free University. From 1 October 2010 he was an assistant in tax and financial law, from 27 April 2012 a senior assistant professor, and on 30 January 2015 he was elected associate professor in financial and tax law. Since 1 June 2020 Krasimir Mutafov has worked at the Faculty of Law of Plovdiv University "Paisii Hilendarski," in the Department of Public Law Studies, and at present holds the academic position "professor" in the scientific specialty "Financial and tax law."

His public profile in Google Scholar also presents him as a professor of tax and financial law at Plovdiv University, with a verified university email address.

In his teaching, Prof. Krasimir Mutafov conducts courses in financial law and tax law at the Faculty of Law of Plovdiv University. His curriculum vitae also lists the course "Public Finance Management" in the Master's program "Public Administration." His pedagogical activity is closely connected with his scientific specialisation. His teaching materials and publications cover both general-theoretical issues of financial and tax law and practical problems of tax control, audit proceedings, public receivables, and tax acts.

3. Relevance of the topic

The dissertation thesis addresses an extremely topical and significant problem for the science of tax law—the theoretical substantiation of the tax as an independent substantive legal relationship. At present there is no comprehensive scientific study in Bulgarian legal literature devoted to this issue. Only Prof. P. Stoyanov, in his textbook on tax law, makes a brief outline of this legal relationship, marking some of its inherent features, without, however, subjecting it to in-depth analysis.

The relevance of the topic is conditioned by several factors. First, the study fills an existing gap in Bulgarian tax-law doctrine by making, for the first time, an attempt at a comprehensive theoretical conceptualisation of the tax in its aspect as a legal relationship. Second, the work has direct practical significance for the interpretation and application of tax-law norms, insofar as it clarifies the mechanisms for the emergence, development, and termination of tax obligations. Third, the proposals made de lege ferenda have the potential to contribute to the improvement of the regulatory framework.

Not least, its relevance is reinforced by the fact that the author examines the issues in the context of European Union law and the practice of the CJEU on preliminary references in tax cases, which lends the study additional value in the conditions of European integration.

4. Knowledge of the problem

The author demonstrates profound and comprehensive knowledge of the issues under study. This is evident both from the extensive analysis of Bulgarian legal doctrine (the works of Prof. P. Stoyanov, Prof. S. Kuchev, Prof. G. Minkova, Prof. I. Stoyanov, Prof. M. Kostov, Prof. K. Lazarov, Prof. E. Dimitrova, and others) and from the ease with which he handles foreign legal literature - Russian, French, and German.

Prof. Krasimir Mutafov is deeply familiar not only with tax-law matters but also with General theory of law (the works of Prof. T. Kolev, Prof. D. Milkova, Prof. R. Tashev), Administrative law (Prof. I. Dermendzhiev, Prof. D. Kostov, Prof. D. Khrusanov, Prof. K. Lazarov), Constitutional law (Prof. E. Drumeva), and the Law of obligations (Prof. A. Kalaidjiev).

This interdisciplinary approach is fully justified, since considering the tax as a legal relationship requires the involvement of general-theoretical and sectoral legal constructions.

The author also works freely with case law—both case-by-case and interpretative case law of the SAC, the decisions of the Constitutional Court, and the practice of the Court of Justice of the European Union on preliminary references in tax cases.

5. Research methodology

The study was conducted using established methods of legal cognition. The formal-logical method is applied in analysing legal norms and deriving definitions. The systematic method is used to clarify the links between the individual elements of the tax as a legal relationship and their place in the broader context of tax law.

The comparative-legal method is applied in comparing Bulgarian statutory regulation and doctrine with foreign legal systems (Russia, France, Germany). The historical method is used in tracing the development of the statutory regulation and doctrinal views.

The author's methodological approach is logical and consistent-following the rule of moving from the general to the specific. First, the essence of the tax as a legal concept is clarified, after which its elements as a legal relationship are analysed: object, subject matter, constitutive facts for its emergence, and subjects. This approach ensures completeness and internal coherence of the study.

6. Characteristics and assessment of the dissertation thesis

The dissertation thesis is structured into an introduction, three chapters, a section "Instead of a conclusion," a conclusion, and a list of references including 127 sources—106 in Cyrillic (Bulgarian and Russian legal literature) and 21 in Latin script (French-, German-, and English-language). The work is in line with the regulatory framework as of 31.04.2026.

The dissertation thesis constitutes a comprehensive, complete, and original scientific study, structured into three main chapters, preceded by an introduction and ending with a conclusion.

Chapter One ("The Tax as a Legal Relationship - general characteristics, features") is devoted to the theoretical substantiation of the tax as an independent legal relationship. The author proceeds from the definition of the tax given by the doctrine—pecuniary, gratuitous, and non-reimbursable payment, unilaterally and generally established by the state—and derives from it the characteristics of the tax as a legal relationship. The distinction between the tax legal relationship (broader in scope) and the tax as a legal relationship (more specific, arising upon the realisation of a certain set of constitutive facts) is convincingly argued. Particularly valuable is the analysis of the object and the subject matter of the legal relationship, as the author substantiates the thesis that the subject matter cannot be limited only to payment, but includes all means for discharging public receivables.

Chapter Two ("The emergence of the tax as a legal relationship") contains perhaps the most significant theoretical contribution of the work. The author convincingly proves that the tax as a legal relationship arises in the presence of a complex homogeneous set of constitutive facts, including three consecutive legal facts: (1) the occurrence of the taxable event (legal event); (2) the elapse of the tax period (legal event); (3) the determination of the legal basis and the amount of the tax due by declaration or act (legal act).

The different methods of determining the tax—by tax declaration, by an act of the revenue authorities, and through set-off - are examined in detail. Also noteworthy is the critical analysis of the interpretative case law of the SAC concerning the legal nature of the audit report.

Chapter Three (“Subjects of the tax as a legal relationship”) examines the subject structure of the legal relationship. Particularly valuable is the introduction and substantiation of the concept of “special tax legal capacity,” considered through the prism of VAT taxation. The author convincingly proves that registration under the Value Added Tax Act (ЗДДС) has a constitutive effect and confers on persons a special legal capacity enabling them to participate fully in the mechanism of value added tax taxation. Also noteworthy is the analysis of the subject structure of the tax as a legal relationship, including critical remarks regarding liability for another’s tax debt under Art. 19 of the Tax and Social Insurance Procedure Code (ДОПК) and Art. 177 of the Value Added Tax Act.

In the section “Instead of a conclusion” the author sets out arguments in support of the thesis that tax law is an independent branch of law and not a sub-branch of financial law. The subject matter and method of legal regulation, the specific legal instruments, the presence of a distinct general and special part, as well as the procedural-law regulation are analysed.

7. Scientific and scientific-applied contributions

The main scientific and scientific-applied contributions of the dissertation thesis can be systematised as follows:

First, for the first time in Bulgarian tax-law doctrine a comprehensive theoretical substantiation is made of the concept of the tax as an independent substantive legal relationship, distinct from the tax legal relationship, with the derivation of its inherent legal characteristics - imperativity, public-law character, its own object, subject matter, and subjects.

Second, the complex homogeneous set of constitutive facts giving rise to the tax as a legal relationship is analysed in detail, with clarification of the legal nature of each of its constituent legal facts and their chronological sequence.

Third, the concept of “special tax legal capacity” in VAT taxation is introduced and substantiated, with proof of the constitutive effect of registration under the ЗДДС.

Fourth, convincing arguments are presented in support of the thesis of the independence of tax law as a branch of law, with a detailed comparative analysis vis-à-vis financial law.

Fifth, numerous well-founded proposals de lege ferenda are made for improving the regulatory framework, among them: eliminating the possibility for tax obligations to be collected under the Civil Procedure Code; issuing the audit act by a single authority; refining Art. 10, para. 9 of the National Revenue Agency Act; adopting a Tax Code.

Sixth, a critical analysis is carried out of the interpretative and case-by-case practice of the SAC and of the practice of the CJEU on preliminary references, with substantiation of alternative views on numerous disputed issues.

7. Notes and recommendations

Despite the high assessment of the dissertation thesis, I would make the following notes and recommendations:

First, it would be useful for the author to expand the comparative-legal analysis by including more examples from the legal systems of EU Member States, especially from German and Austrian tax-law doctrine, which have a long tradition in the study of tax legal relationships.

Second, the section “Instead of a conclusion,” devoted to the independence of tax law as a branch of law, although valuable, to some extent goes beyond the immediate subject of the dissertation. It could be more closely tied to the main thesis of the tax as a legal relationship.

Third, I recommend that, in a possible next edition of the work, greater attention be paid to the impact of digitalisation on tax legal relationships and to the specific problems it raises in the determination of the tax.

The above notes are of a recommendatory nature and in no way diminish the value of the dissertation thesis and its scientific contributions.

8. Personal contribution and abstract

From the content of the dissertation it is evident that Prof. Dr. Krasimir Mutafov is the author of independent monographs in the field of tax law - “Special Taxation Regimes under the Value Added Tax Act (ЗДДС)” (2013), “Acts for the Establishment of Tax Liabilities” (2014), and “Liability for Another’s Tax Debt” (second supplemented and revised edition, 2023) - which are thematically related to the dissertation thesis and attest to prolonged and in-depth work in this field.

The abstract accurately and faithfully reflects the content, structure, and contributions of the dissertation thesis.

9. Recommendations for future use of the dissertation contributions

I recommend that the dissertation thesis be widely disseminated among the academic community and practicing lawyers in the field of tax law. The theoretical premises can be included in the tax law courses in faculties of law. The proposals made de lege ferenda deserve the attention of the legislator in future amendments to the Tax and Social Insurance Procedure Code and the substantive tax laws. The critical analysis of case law may be useful to the judges of the administrative courts and the SAC when hearing tax cases.

10. Conclusion

The dissertation thesis on "The Tax as a Legal Relationship" by Prof. Dr. Krasimir Mutafov constitutes a significant and original scientific study that enriches Bulgarian tax-law doctrine. The work contains undisputed scientific and scientific-applied contributions, demonstrates the author's profound knowledge of the issues and high scholarly culture. The study is relevant, methodologically sound, and with a clearly expressed practical orientation.

The dissertation thesis meets all the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for the Application of this law for acquiring the scientific degree Doctor of Sciences.

In view of the foregoing, I confidently give my **positive assessment** of the research conducted, presented by the dissertation thesis and abstract reviewed above, the results achieved and contributions, and **I propose to the esteemed scientific jury to award the scientific degree "Doctor of Sciences"** to Prof. Dr. Krasimir Simeonov Mutafov in higher education field 3. Social, Economic and Legal Sciences, professional field 3.6. Law (Financial and tax law).

Prepared the opinion:

Prof. Hristo Paunov, PhD

01.09.2026

Plovdiv