OPINION

by Assoc. Prof. Dr. Valentina Aleksandrova Goleva

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External member of the scientific jury appointed by Order No. RD-22-1516 of 24 July 2026

on a dissertation submitted for the award of the scientific degree 'Doctor of Sciences'

field of higher education 3. 'Social, Economic and Legal Sciences'

professional field 3.6. 'Law'

scientific speciality 'Financial and Tax Law'

Author: Prof. Dr. Krasimir Simeonov Mutafov

Title: 'Tax as a Legal Relationship'

1. General Presentation of the Procedure and the Candidate

This opinion has been prepared in my capacity as an external member of the scientific jury appointed by Order No. RD-22-1516 of 24 July 2026 of the Rector of Plovdiv University 'Paisii Hilendarski', in connection with the procedure for the award of the scientific degree 'Doctor of Sciences' to Prof. Dr. Krasimir Simeonov Mutafov. The procedure is conducted in the field of higher education 3. 'Social, Economic and Legal Sciences', professional field 3.6. 'Law', scientific speciality 'Financial and Tax Law', on the basis of a dissertation entitled 'Tax as a Legal Relationship'.

The scientific jury was approved by a decision of the Faculty Council of the Faculty of Law, recorded in Minutes No. 142 of 15 July 2026. Pursuant to the Order, it comprises five external and two internal members. The candidate is a professor in the Department of Public Law at the Faculty of Law of Plovdiv University 'Paisii Hilendarski'. The public final meeting is scheduled for 7 October 2026.

For the purposes of preparing this opinion, I examined the dissertation and the review of its contents made available to me, the dissertation abstract, the statement of compliance with the national minimum requirements, and the Order appointing the scientific jury. The materials submitted permit a comprehensive assessment of the scholarly significance, methodology, contributions, and practical value of the research.

2. Relevance of the Topic

The dissertation 'Tax as a Legal Relationship' addresses a fundamental issue of financial and tax law. In Bulgarian legal scholarship, tax has traditionally been viewed primarily as a statutorily imposed, non-reciprocal and non-refundable public-law monetary obligation. Considerably less attention has been devoted to the construction of tax as an autonomous substantive legal relationship with its own set of legally operative facts, object, subject matter, and parties.

The relevance of the topic arises both from the absence of a comprehensive monographic study of the issue and from the need to refine the classical concepts of tax-law theory in light of the increasingly complex mechanisms of taxation and of the establishment and discharge of public receivables. The European dimension of tax regulation, the harmonisation of national legislation, and the impact of the case-law of the Court of Justice of the European Union lend the subject additional significance.

The choice of topic is academically justified and timely. It makes it possible to examine the relationship between the substantive-law nature of tax and the procedural mechanisms by which a tax liability is individualised, established, collected, and discharged.

3. Knowledge of the Subject Matter

Prof. Dr. Krasimir Mutafov demonstrates a thorough command of Bulgarian financial-law and tax-law scholarship, the relevant concepts of the general theory of law, and the tax legislation in force. The analysis covers the nature and characteristics of tax, the tax legal relationship, legal facts and sets of legally operative facts, tax legal personality, the object and subject matter of the legal relationship, and the methods for establishing and discharging tax liabilities.

The use of the case-law of the Supreme Administrative Court and the Court of Justice of the European Union merits a positive assessment. The candidate does not merely reproduce that case-law but subjects it to critical analysis, including with regard to the statutory basis of taxation, the limits of interpretation, the competence of the revenue authorities, acts establishing tax liabilities, and liability for another person's tax debt.

The exposition reflects extensive and sustained research experience. The subject matter is addressed simultaneously from theoretical, normative, and applied perspectives, demonstrating the candidate's ability independently to formulate and defend scholarly theses on complex issues of substantive tax law and tax procedure.

4. Research Methodology

The methodology is appropriate to the subject matter and objectives of the dissertation. The normative-dogmatic and systemic methods occupy a leading place and are used to analyse legal rules and the interrelationships among the principal categories of tax law. The comparative-law method is employed to assess the degree of harmonisation of Bulgarian tax legislation with European Union law and to substantiate proposals for improving the national legal framework.

The interdisciplinary approach enables the relationships among the general theory of law, financial law, administrative law, and tax procedure to be traced. The combination of theoretical analysis with an examination of case-law and the specific mechanisms for determining tax liabilities is well judged.

The chosen methodology is adequate and makes it possible to achieve the principal objective: to identify the constituent elements and distinguishing features of tax as a legal relationship and to substantiate its differentiation from the broader category of the tax legal relationship.

5. Characteristics and Assessment of the Dissertation and Its Contributions. Assessment as to the Presence or Absence of Plagiarism

The dissertation comprises 367 pages and includes an introduction, three chapters, a conclusion, and a bibliography. Its structure is logical and coherent and follows the classical model for examining a legal relationship: general characteristics and delineation; creation and development; object and subject matter; parties; and particularities of the composition of the parties. The exposition proceeds from general theoretical propositions to the specific institutions of substantive tax law and tax procedure, allowing the central thesis to be developed gradually and supported by reasoned argument.

The introduction substantiates the relevance of the topic and defines the subject matter, objectives, and research tasks. The candidate clearly identifies the central scholarly issue: whether tax may be understood not only as a public-law monetary obligation and an outcome of taxation, but also as an autonomous substantive legal relationship that must be distinguished from the broader concept of the 'tax legal relationship'. The conceptual framework within which the subsequent analyses are organised is thus established at the outset.

Chapter One addresses the general characteristics, particularities, object, and subject matter of tax as a legal relationship. The author proceeds from the doctrinal concept of tax and systematically identifies its legal characteristics. The possibility of enforced collection is treated not as the necessary factual exercise of coercion in every individual case, but as a legal possibility arising from the authoritative nature of the relationship and the public nature of the tax receivable. This approach permits tax to be analysed as a legal relationship without reducing its essence solely to performance of the monetary obligation.

A central place in Chapter One is occupied by the distinction between the object of the tax legal relationship and the object of tax as a legal relationship. In the author's view, the tax legal relationship is broader in scope and may encompass obligations relating to registration, declaration, documentation, provision of information, and cooperation, without a specific amount of tax payable necessarily arising. Tax as a legal relationship, by contrast, presupposes an individualised legal relationship between the State or a municipality and a specific liable person in which the tax has been determined as to its legal basis and amount.

The analysis of the subject matter of the legal relationship is also contributory. The author does not confine it to voluntary payment but connects it with the legal discharge of the specific tax liability through the methods permitted by law. In this context, the dissertation examines payment, set-off, enforced collection, limitation, remission, amnesty, and the consequences of annulment of the act by which the liability was established. This understanding reveals the dynamics of the legal relationship and the connection between its subject matter and the methods by which it is terminated.

Chapter Two is devoted to the creation of tax as a legal relationship. Its central thesis is that this legal relationship arises from a complex homogeneous set of legally operative facts comprising the occurrence of the taxable event provided for by law, the expiry of the tax period where applicable, and determination of the tax as to its legal basis and amount. The author thereby distinguishes the moment at which the general tax legal relationship arises from the moment at which the specific public receivable is individualised and the parties to tax as a legal relationship are constituted.

The various methods of determining tax are examined in detail: by a return filed by the liable person or by an act of the competent authority. The dissertation analyses the legal nature and establishing effect of the acts under Articles 106 and 107 of the Tax and Social Insurance Procedure Code (TSIPC), the tax assessment act, the tax audit report, and the set-off and refund act. Of particular significance is the conclusion that the acts under Articles 106 and 107

TSIPC also establish tax liabilities and should not be regarded as secondary to the tax assessment act. The examination of the competence of the revenue authorities and of the form and validity of their acts lends the dissertation substantial practical value.

Chapter Three examines the parties to tax as a legal relationship, branch-specific and special tax legal personality, and complexities in the composition of the parties. The author distinguishes a person’s potential capacity to be a party to tax legal relationships from that person’s actual constitution as the liable party to tax as a legal relationship. The conclusion that this status is acquired once the set of legally operative facts has been completed and the tax has been determined as to its legal basis and amount is convincingly argued.

Particular attention is devoted to special legal personality in value added tax matters and to the significance of registration under the Value Added Tax Act (VATA) for a person’s inclusion in the mechanism for charging tax and exercising the right to deduct input tax. The active parties—the State and the municipality, represented by the competent authorities—and the liable parties are analysed, as are departures from the usual bilateral model in cases of joint and several liability, succession, and liability for another person’s tax debt. The distinction between complexity in the composition of the parties and independent legal liability for another person’s tax debt is valuable.

At the theoretical level, the leading contribution is the development and substantiation of a comprehensive construction of tax as an autonomous substantive public-law legal relationship. The author consistently distinguishes the ‘tax legal relationship’ from ‘tax as a legal relationship’ and defends the thesis that the emergence of the former does not in every case result in a specifically determined tax becoming due. This distinction provides a more precise account of the relationship among the tax-law legal fact, obligations to cooperate with the tax administration, individualisation of the tax liability, and emergence of the public receivable.

From a systemic and methodological perspective, the application of principal categories from the general theory of legal relationships to the specific field of tax law, without disregarding the particularities of its authoritative method of regulation, constitutes a contribution. A common model connects the legal fact, the set of legally operative facts, the object, the subject matter, legal personality, the composition of the parties, and termination of the legal relationship. This produces a more coherent system of the fundamental concepts of substantive tax law.

At the doctrinal level, the contributory conclusions concern the moment at which tax as a legal relationship arises; the non-coincidence between the parties to the tax legal relationship and the parties to tax as a legal relationship; the distinction between subject matter and object; and the legal significance of the various acts establishing tax liabilities. These propositions are open to debate, but it is precisely through them that the dissertation goes beyond systematising existing views and offers independent solutions to fundamental questions.

The applied contributions consist in the critical analysis of the statutory framework and case-law, clarification of the competence of the revenue authorities and the validity of their acts, and examination of the relationship between the substantive-law emergence of the tax liability and the procedural methods for its establishment and discharge. The de lege ferenda proposals are directed towards greater precision in the tax legislation in force and demonstrate an ability to translate scholarly results into specific legislative solutions.

The candidate's professional and academic experience must also be taken into account when assessing the dissertation. His curriculum vitae shows practical experience in the tax administration as Chief Legal Adviser at the Territorial Tax Directorate in Burgas, followed by consistent academic advancement in tax and financial law—from Assistant Professor and Chief Assistant Professor to Associate Professor and, since 2024, Professor. This combination of practical and academic teaching experience is reflected in the author's ability to connect general theoretical constructions with the real issues of tax administration and judicial review.

Notwithstanding its unquestionable merits, certain propositions invite further scholarly discussion. The thesis of a single complex homogeneous set of legally operative facts could be differentiated further in light of the particularities of periodic and one-off taxes, direct and indirect taxes, and central and local taxes. At certain points, the detailed analysis of procedural institutions shifts the focus away from the central substantive-law construction. These observations do not diminish the scholarly value of the dissertation; rather, they confirm its potential to stimulate further research and reasoned doctrinal debate.

As regards academic integrity, the author's theses are formulated independently, argued consistently, and clearly distinguished from positions adopted in the legal literature. References to doctrinal sources, legislation, and case-law are functionally integrated into the exposition and serve to substantiate or critically compare the conclusions reached. The style of argumentation, the interrelationship among the individual parts, and their consistency with the candidate's earlier publications on the subject support the conclusion that the work embodies his personal scholarly contribution.

Based on my review of the submitted materials, I found no evidence or indicia of plagiarism. No improper appropriation of others' scholarly results or presentation of others' theses as the author's own was identified. The contributory elements are clearly delineated and may be attributed to the independent research of Prof. Dr. Krasimir Simeonov Mutafov. I therefore assess the dissertation as an original and completed scholarly study containing significant theoretical syntheses and results of practical applicability.

6. Assessment of the Publications and the Candidate's Personal Contribution

The submitted statement of compliance with the national minimum requirements shows a total score of 520 points: 50 points under indicator 'A', 100 points under indicator 'Б', 230 points under indicator 'Г', and 140 points under indicator 'Д'. Under indicator 'A', account is taken of the dissertation 'Special Taxation Schemes under the Value Added Tax Act', defended in 2011; under indicator 'Б', account is taken of the present dissertation, 'Tax as a Legal Relationship'.

Under indicator 'Г', the materials include the monograph 'Liability for Another Person's Tax Debt' and twelve studies, articles, and conference papers published in scholarly journals and edited volumes. They address the securing of evidence and public receivables under the TSIPC, liability for another person's tax debt, tax legal personality, the set-off and refund act, the tax assessment act, and other acts establishing tax liabilities. The publications are directly related to the subject matter of the dissertation and demonstrate its consistent and sustained development over time.

Under indicator ‘Д’, citations of the candidate’s works in monographs, collective volumes, and scholarly journals are submitted, carrying a total of 140 points. The statement expressly confirms that the scholarly works and citations relied upon were not used in the candidate’s previous procedures for the award of the educational and scientific degree ‘Doctor’ or for appointment to the academic positions of ‘Associate Professor’ and ‘Professor’, and that all works are registered with the National Centre for Information and Documentation (NACID).

The substantive relationship between the dissertation and the publications submitted, the consistency of the scholarly theses advanced, and the candidate’s distinctive mode of argumentation justify the conclusion that Prof. Dr. Krasimir Mutafov’s personal contribution is clearly identifiable and substantial. The statement submitted certifies compliance with the applicable national minimum requirements.

7. Dissertation Abstract

The dissertation abstract comprises 63 pages and reproduces the structure, subject matter, objectives, methodology, principal theses, and results of the dissertation. The general presentation substantiates the relevance of the topic, the subject matter and research tasks, the methods applied, the scholarly novelty, and the practical significance of the research. It presents, in a coherent sequence, the contents of the introduction, the three chapters, and the conclusion.

The dissertation abstract provides a sufficiently clear account of the candidate’s central concept, the distinction between the tax legal relationship and tax as a legal relationship, the set of legally operative facts giving rise to the relationship, and its object, subject matter, and composition of parties. It corresponds to the contents and principal conclusions of the dissertation and fulfils its purpose of presenting the research results in a synthesised form.

8. Practical Significance and Directions for Further Research

The dissertation has already been published. This ensures that the construction of tax as a legal relationship developed in the work is accessible and enables its theoretical propositions, scholarly conclusions, and practical proposals to be used by researchers, university teachers, legal practitioners, revenue authorities, and courts.

The published study is also valuable for teaching financial and tax law because it offers a coherent conceptual model for distinguishing the tax legal relationship, tax as a legal relationship, and the individualised public receivable. Its practical utility is particularly evident in the analysis of acts establishing tax liabilities, liability for another person’s tax debt, and the methods of discharge.

One direction for further research would be a more detailed testing of the proposed construction against the particularities of different types of tax and new forms of digitalised tax administration. The debatable character of some of the theses is not a deficiency; rather, it demonstrates the dissertation’s capacity to raise significant scholarly questions and stimulate doctrinal debate.

CONCLUSION

The dissertation 'Tax as a Legal Relationship' is an original, thorough, and completed scholarly study with clearly articulated theoretical and applied contributions. It contains significant syntheses and solutions to important issues of financial and tax law that meet the high standards applicable to a dissertation submitted for the award of the scientific degree 'Doctor of Sciences'.

Prof. Dr. Krasimir Simeonov Mutafov demonstrates thorough theoretical training, independence of scholarly thought, and the ability to examine fundamental issues of legal science. The publications and citations submitted confirm the sustained character and recognition of his research, while the statement concerning the national minimum requirements establishes a total score of 520 points.

For the foregoing reasons, I give the dissertation an unequivocally positive assessment. I propose that the distinguished members of the scientific jury award Prof. Dr. Krasimir Simeonov Mutafov the scientific degree 'Doctor of Sciences' in field of higher education 3. 'Social, Economic and Legal Sciences', professional field 3.6. 'Law', scientific speciality 'Financial and Tax Law', and I shall vote in favour of the award.

8 September 2026

Member of the Scientific Jury:
Assoc. Prof. Dr. Valentina Aleksandrova Goleva