REVIEW

by **Prof. Dr. Atanas Ognyanov Simeonov** – lecturer in the Department of Administrative Law at the Faculty of Law of Sofia University "St. Kliment Ohridski", concerning the dissertation submitted by Prof. Dr. Krasimir Mutafov on the topic "TAX AS A LEGAL RELATIONSHIP" for the acquisition of the academic degree "Doctor of Sciences" in the field of higher education: Social, Economic and Legal Sciences.Professional field: 3.6 Law (Financial and Tax Law).

I. INFORMATION ABOUT THE CANDIDATE.

Krasimir Simeonov Mutafov was born in the city of Burgas. In 1992, he completed his higher education in law at the Higher Institute of the Ministry of the Interior, obtaining the qualification of jurist. From 1995 to 1998, he worked as Chief Legal Counsel at the Territorial Directorate of National Revenue Agency in Burgas. From 2010 to 2012, he worked as an assistant and senior assistant at Burgas Free University, and in 2011 he obtained the academic and educational degree "Doctor of Law" at South-West University "Neofit Rilski", Blagoevgrad. He was elected Associate Professor in Financial and Tax Law on 30 January 2015 and, on 26 April 2026, Professor of Financial and Tax Law at Plovdiv University "Paisii Hilendarski". He is registered as an attorney-at-law with the Burgas Bar Association.

II. REVIEW OF THE SCIENTIFIC WORKS SUBMITTED FOR ASSESSMENT.

On the subject of his dissertation, Prof. Dr. Mutafov has the following publications:

1. Monograph: "Liability for Another Person's Tax Debt", first edition, Sofia, 2019, published by "Nova Zvezda", ISBN 9786191981038, scientific editor Assoc. Prof. Dr. Yuriy Kuchev;

2. Studies, articles and conference papers published in peer-reviewed journals included in the National Reference List of the National Centre for Information and Documentation (NACID):

2.1. “Proceedings for Securing Evidence under the Tax and Social Security Procedure Code” – study, journal “Society and Law”, No. 8/2024, pp. 14–40, ISSN 0204-85-23;

2.2. “Liability of Persons in Cases of Abuse under Article 177 of the Value Added Tax Act” – study, journal Studia Iuris, publication of the Faculty of Law of Plovdiv University, No. 1/2025, pp. 28–57, ISSN 2367-5312;

2.3. “Preliminary Security of Public Receivables” – article, journal “Society and Law”, No. 9/2023, pp. 62–84, ISSN 0204-85-23;

2.4. “Sole Traders as Subjects of Tax Law” – conference paper presented at a scientific conference, Proceedings of the Spring Legal Days 2020, University Press “Paisii Hilendarski” /2021/, Vol. 2, pp. 158–175, ISBN 978-619-202-724-7;

2.5. “Sectoral Tax Legal Personality” – article, journal “Society and Law”, publication of the Union of Jurists in Bulgaria, 2020, No. 5, pp. 87–103, ISSN 0204-8523;

2.6. “The Act on Set-Off and Refund under the Tax and Social Security Procedure Code” – article, Legal Collection, Vol. XXI, Burgas Free University – Centre for Legal Studies, ISSN 1311-3771, ID No. 273, pp. 54–66;

2.7. “Prerequisites for the Emergence of Liability for Another Person’s Tax Debt” – conference paper, Scientific Proceedings: Legal, Economic and Historical Aspects of State Regulation of Economic Activity, UNWE Publishing Complex, 2023, pp. 72–77, ISBN 978-619-232-749-1;

2.8. “Subjects of Liability for Another Person’s Tax Debt” – conference paper, Proceedings: Law in the 21st Century – Challenges and Perspectives, 2023, University Press “Paisii Hilendarski”, pp. 148–164, ISBN 978-619-202-904-3;

2.9. “The Tax Assessment Act – Nature and Specific Features” – article, journal “Legal Thought”, No. 2/2014, ISSN 1310-7348, published by the Institute for Legal Studies of the Bulgarian Academy of Sciences, ID No. 3083, pp. 12–33;

2.10. “Some Issues Concerning the Requirements for the Lawfulness of Acts Establishing Tax Liabilities” – conference paper, Scientific Conference of Plovdiv University, University Press “Paisii Hilendarski”, 2013, pp. 358–370, ISBN 978-954-423-876-6;

2.11. “The Legal Nature of the Act Establishing Tax Liabilities” – article, journal “Legal Thought”, No. 3/2013, Sofia, Institute for Legal Studies of the Bulgarian Academy of Sciences, ISSN 1310-7348, pp. 32–45, No. 273;

2.12. "Form as a Requirement for the Lawfulness of the Act Establishing Tax Liabilities" – article, journal "Administrative Justice", No. 1/2015, ISSN 0861-5269, published by "Siela Norma" AD, ID No. 162, pp. 38–47.

III. GENERAL CHARACTERISTICS OF THE CANDIDATE'S RESEARCH AND APPLIED SCIENTIFIC ACTIVITY.

The work submitted for review addresses a subject matter of undeniable theoretical significance – the possibility of considering tax not only as a publicly established monetary payment, but also as an independent substantive tax legal relationship. The author identifies as the principal objective the derivation of the theoretical grounds for the existence of such a legal relationship and its differentiation from the traditionally accepted tax legal relationship.

The topic is current and constitutes an attempt to propose a new conceptual framework in Bulgarian tax law theory. The author's effort to examine tax through the categories of the general theory of law – object, subject matter, subjects, legal facts and legal composition – should undoubtedly be positively assessed.

The work comprises 357 pages, structured into an introduction, three chapters and a conclusion. The author states that systematic, comparative-law and interdisciplinary methods have been employed. At the same time, it is precisely within the central concept of the work that a number of problems arise which, in my view, are of substantial importance for assessing the work for the academic degree "Doctor of Sciences".

II. POSITIVE ASPECTS AND SCIENTIFIC SIGNIFICANCE.

1. Choice of research subject.

A major merit of the work is the choice of a subject matter that has not traditionally been developed in Bulgarian tax law literature in the conceptual form proposed by the author. Prof. Mutafov correctly notes that legal scholarship has predominantly examined the "tax legal relationship", whereas his scholarly analysis sheds light on the concept of "tax as a legal relationship", newly introduced by the work. This gives grounds to conclude that the work has an independent research subject and does not merely reproduce or analyse existing scholarly and/or other literature.

2. Attempt to develop a comprehensive theoretical construction.

The author does not limit himself to a particular aspect of tax law, but constructs an overall "new legal framework" through an analysis of the object, subject matter, subjects, legal composition, emergence, modification, termination, public-law character, authoritative method of legal regulation, and special tax legal personality in relation to the newly introduced concept of "tax as a legal relationship".

This systematic approach is methodologically and logically justified and corresponds to the objective pursued by the work, namely the construction of a new concept in tax law scholarship.

3. Attempt to establish a connection between theory and practice.

The use and analysis of national judicial practice and the case law of the Court of Justice of the European Union (CJEU), as well as the stated intention to formulate proposals de lege ferenda, should also be assessed positively. The author expressly identifies the practical significance of the research for tax and social security control and judicial practice.

III. MAIN THEORETICAL ISSUE – IS THE DISTINCTION BETWEEN "TAX AS A LEGAL RELATIONSHIP" AND "TAX LEGAL RELATIONSHIP" SUFFICIENTLY CONVINCING?

The author maintains that there is a significant distinction between the tax legal relationship and "tax as a legal relationship", insofar as "tax as a legal relationship" arises upon the occurrence of a complex set of facts comprising:

1. Occurrence of the taxable event;
2. Expiry of the tax period;
3. Determination of the legal basis and amount of the tax by means of a tax return and/or an act of the revenue authority.

It is precisely here, in my view, that a substantial theoretical objection arises, because the author does not succeed in demonstrating sufficiently convincingly why the proposed construction constitutes an independent legal relationship ("tax as a legal relationship"), distinct from the substantive tax legal relationship in which subjective rights and legal obligations contained in the disposition of the legal rule arise upon the occurrence of the legally prescribed legal fact. An attempt is made to create a new term and a new legal concept on the basis of an already existing legal construction, without demonstrating the necessity of introducing it. The work lacks an analysis of the question: "What necessitates giving the indisputable, scientifically established, analysed and scientifically substantiated structure of a legal relationship, including a tax legal relationship, a new legal meaning for tax law?", which would undoubtedly also have a significant impact on financial law as the branch of law to which the tax legal relationship belongs.

There is a causal relationship between the legal fact contained in the hypothesis of the legal rule and the rights and obligations which its addressee must perform or exercise. Such a causal relationship is difficult to identify between the so-called "complex legal composition" in "tax as a legal relationship", introduced by the author, and what the taxable person is required to perform or exercise. For this reason, I consider the attempt to distinguish between the tax legal relationship and "tax as a legal relationship" to be rather unsuccessful and, in my view, unsubstantiated.

IV. ON THE ROLE OF THE TAX RETURN AND THE TAX ASSESSMENT ACT.

The author maintains that determining the legal basis and amount of the tax by means of a tax return and/or an act of the revenue authority constitutes the final legal fact in the complex set of facts giving rise to "tax as a legal relationship".

In my view, this understanding creates a serious theoretical problem. Positive tax law requires a distinction between the emergence of the tax liability and the establishment and declaration of an already existing tax liability. As a rule, the filing of a tax return is not the legal fact which creates the substantive tax liability, but the performance of an act – an obligation backed by the threat of administrative or criminal liability – whereby the revenue authority is provided with information required by law, on the basis of which it may exercise control over whether the taxable person has lawfully carried out self-assessment and, respectively, performed its tax obligation. The tax return has an evidentiary and informational function within tax proceedings; it is not without reason that legal theory equates it with an "extrajudicial admission" of an already existing liability. Moreover, for this reason, a tax return duly completed and filed within the statutory time limit constitutes an independent enforcement title within the meaning of Art. 209, para. 1, item 2 of the Tax and Social Security Procedure Code, so that enforcement proceedings may commence without the need to create another legal basis, including the issuance of an individual administrative act.

The same applies to the tax assessment act. The tax assessment act establishes the public receivable within the framework of the declaratory proceedings, but this does not mean that the substantive tax liability arises only upon its issuance. The liability arises by operation of the legal rule, while the individual administrative act gives effect to the disposition of the legal rule because its addressee has unlawfully failed to comply with it. Otherwise, there would be a conceptual conflation between:

- the substantive tax liability;
- its declaration;
- its administrative establishment;
- its enforceability;
- its performance.

This distinction is fundamental to contemporary tax law theory and practice. Therefore, changing this fundamental understanding would, in my opinion, require a more thorough examination and, above all, a demonstration of what necessitates such a change and what deficiencies exist in the currently accepted theoretical explanation.

The author's conclusion that where a different legal basis or amount of tax is established in a tax audit, this leads to the "emergence of a new legal relationship", is particularly problematic. In my view, this thesis requires substantially more extensive justification. A change in the established amount of a tax liability as a result of a tax audit does not necessarily mean that a new substantive legal relationship has arisen. The individual administrative act gives effect to the disposition of the legal rule by establishing the actual amount of an already existing public receivable, arising by operation of law, because the legal fact that has occurred is causally connected with rights and obligations which the addressee has failed to perform as prescribed by law. If the opposite were accepted, the question would arise as to what happens to the substantive liability during the period between the occurrence of the taxable event and the issuance of the tax assessment act. The work does not provide a sufficiently convincing answer to why statutory interest is charged from the moment at which the revenue authority has established that the taxable event has occurred.

V. ON THE SO-CALLED "COMPLEX HOMOGENEOUS LEGAL COMPOSITION".

The author identifies as a principal contribution the construction according to which tax as a legal relationship arises upon the occurrence of a "complex homogeneous legal composition". The use of the category "complex legal composition" in itself is permissible. The problem lies in the inclusion within that composition of subsequent procedural acts – such as the filing of a tax return or the issuance of an administrative act – which requires a much more rigorous distinction between:

- the law-generating legal facts contained in the substantive legal rule;
- the legal facts giving rise to procedural rights and obligations;
- the facts relating to the establishment of the liability;
- the facts relating to enforceability and performance.

The absence of such a distinction may lead to the transformation of administrative actions concerning the establishment of a liability into substantive legal facts giving rise to the tax payment obligation itself, which is inadmissible and difficult to reconcile with the principle of statutory determination of taxes.

VI. CONTRADICTION IN THE ANALYSIS OF VALUE ADDED TAX (VAT).

A particularly serious objection concerns the treatment of registration under the Value Added Tax Act (VATA) as an element of the legal composition giving rise to the VAT liability. The author expressly maintains that VAT registration has constitutive effect and that it should be regarded as part of the legal composition from which the obligation to charge VAT arises. In my view, this thesis is one of the most significant weaknesses of the work.

A taxable person within the VAT system does not acquire its substantive status solely as a result of registration. Within the VAT system, what is decisive is the carrying out of an independent economic activity and the performance of a taxable supply under the conditions laid down by law. This is also the fundamental logic of Directive 2006/112/EC, which defines as a taxable person any person who independently carries out an economic activity. It is particularly significant that the Bulgarian VATA expressly regulates the consequences of failure to register. Where an obligation to register has not been fulfilled, the revenue authority may register the person ex officio, and the law expressly provides for the determination of that person's tax liabilities for the period during which the person was required to be registered but failed to fulfil the registration obligation lawfully. This is difficult to reconcile with the thesis that registration is a legal fact to which the substantive legal rule attaches the emergence of the VAT liability itself. Even more conclusive is the case law of the Court of Justice of the European Union, according to which registration for VAT purposes constitutes a formal requirement and the status of taxable person does not depend solely on the possession of a VAT identification number.

The conclusion which, in my view, follows is that the author should draw a much clearer distinction between a taxable person, a registered person, a person required to be registered, and a person bearing an obligation to charge VAT. These categories are not identical. It is precisely here that the thesis concerning the "constitutive effect" of registration conflicts both with positive law and with the European understanding of the VAT system.

VII. ON THE DISTINCTION BETWEEN THE TAX LEGAL RELATIONSHIP AND "TAX AS A LEGAL RELATIONSHIP".

The author correctly establishes that tax relations are authoritative and governed by public law, which is in fact undisputed in legal theory and practice. However, precisely for this reason, the question arises whether the proposed new construction actually adds an independent scientific category. If we accept that:

- the active subject is the State;
- the passive subject is the taxable person;
- the object of taxation is the property benefit / economic value determined by law;
- the subject matter is the conduct required;
- the emergence of the liability is connected with the occurrence of legal facts prescribed by law and stands in a causal relationship with them;
- the content consists of rights and obligations exhaustively described by the disposition of the legal rule;
- termination is connected with discharge of the obligation,

the question arises as to in what substantive respect "tax as a legal relationship" differs from the substantive tax legal relationship, apart from the introduction of an additional sequence of legal facts, which also, in my view, unnecessarily combines legal facts giving rise to rights and obligations by virtue of substantive law with those arising on the basis of procedural law. In my view, this question has not been resolved with sufficient persuasiveness.

VIII. ON THE DETERMINATION OF THE SUBJECT MATTER OF "TAX AS A LEGAL RELATIONSHIP".

The author maintains that the subject matter of "tax as a legal relationship" should include not only payment but also all means of extinguishing the tax liability. Here, too, more rigorous theoretical justification is necessary. Extinguishment of a tax liability by payment, set-off and other methods provided for by law is a subsequent development of an already existing public legal relationship. Including all methods of extinguishment within the subject matter of the tax itself may lead to an excessively broad understanding of the subject matter, in which the distinction between the content of the legal relationship, its subject matter and the legal facts leading to its termination becomes blurred.

IX. ON THE CONSTRUCTION OF THE SUBJECT STRUCTURE.

The author introduces the concepts of "sectoral legal personality" and "special tax legal personality" and uses them to construct the subject structure of tax as a legal relationship.

This is an interesting attempt at theoretical systematisation, but it has not been developed sufficiently convincingly and with sufficient argumentation to answer the question why registration under a specific tax statute should be regarded as an act creating special legal personality, rather than as a legal fact giving rise to the rights and obligations specified in the disposition of the legal rule of an already existing legal subject. This distinction is particularly important in the field of VAT because of the harmonised system of the European Union. Therefore, the concept of "special tax legal personality" has heuristic value, but, in my view, the work does not demonstrate sufficiently convincingly that it constitutes an independent legal category possessing the necessary normative and dogmatic autonomy.

X. ON THE USE OF THE CASE LAW OF THE COURT OF JUSTICE OF THE EUROPEAN UNION.

The author is correct in including the case law of the CJEU in the scholarly analysis. In the work, however, it is characterised as a "non-normative source of tax law". This formulation is debatable and, in my view, incorrect. The case law of the CJEU should not be classified as a "non-normative source" in the same manner as national judicial practice. Within the context of EU law, judgments of the CJEU have binding significance for the interpretation and application of EU law and form part of the mechanism ensuring its uniform application. It would therefore be more precise to examine the role of CJEU jurisprudence in establishing the content and effect of EU law provisions, rather than simply placing it within the category of a "non-normative source".

XI. ON SCIENTIFIC NOVELTY AND ACTUAL SCIENTIFIC CONTRIBUTION.

The author identifies as scientific novelty the very derivation of the characteristics of "tax as a legal relationship". Here it is necessary to distinguish between a new topic and a new scientific result. The fact that a particular construction has not been systematically developed in Bulgarian literature may undoubtedly justify the relevance of the research. However, for the academic degree "Doctor of Sciences", it is necessary to demonstrate not merely that the problem has been formulated anew, but that its resolution leads to a substantial development of scientific knowledge and, above all, that such resolution is necessary. In the present case, the principal scientific contribution is built upon the distinction between the "tax legal relationship" and "tax as a legal relationship". It is precisely this distinction, however, that, in my view, has not been sufficiently convincingly demonstrated to be dogmatically necessary. Therefore, scientific novelty exists in the form of an original conceptual hypothesis, but it has not been sufficiently convincingly demonstrated as an accepted and substantiated new legal construction.

XII. ON THE RELATIONSHIP BETWEEN THE SCIENTIFIC WORK AND TAX PRACTICE.

From a practical perspective, the work also raises certain questions. If the thesis is accepted that the tax return and the administrative act form part of the substantive legal composition giving rise to the tax legal relationship itself, a number of practical institutions would have to be reconsidered, including limitation periods, interest, tax audit proceedings, establishment of liabilities, filing of returns, the stability of tax assessment acts, correction of errors, set-off, extinguishment, compulsory enforcement and a number of others. The work should more clearly demonstrate how the proposed construction changes the analysis of these institutions. Otherwise, the practical value of the new category remains rather potential than demonstrated. The author himself states that the research may find application precisely in tax and social security control and judicial practice. This places an even higher requirement on the compatibility of the proposed theory with positive law and established practice.

XIII. METHODOLOGICAL REMARKS.

The methodological framework is appropriate – a comparative-law, systematic and interdisciplinary approach has been employed. Nevertheless, the comparative-law analysis appears to function more as an instrument in constructing the principal thesis than as an independently developed comparative model. In the case of such a fundamental thesis, it would be particularly useful to examine whether other legal systems make an analogous distinction between tax legal relationship, tax liability, tax debt, tax as a public receivable, and establishment of the tax. To the best of my knowledge, such a distinction is difficult to identify in foreign legal literature.

Without a more in-depth comparative examination, the question remains open whether the proposed construction is a specifically Bulgarian terminological innovation or represents a general theoretical concept with broader applicability.

XIV. ON THE PROPOSALS *DE LEGE FERENDA*.

The mere presence of proposals *de lege ferenda* should be assessed positively. However, proposals for legislative amendments should derive from demonstrated deficiencies in the existing regulatory framework, rather than from the need to bring positive law into conformity with a previously selected theoretical construction. Given that the fundamental distinction between the "tax legal relationship" and "tax as a legal relationship" remains debatable, the question arises whether the proposed legislative amendments are a necessary consequence of objective deficiencies in the legislation or are instead a consequence of the dogmatic construction adopted by the author. This is a significant criterion for assessing the proposals *de lege ferenda*.

XIV. CONCLUSION.

In conclusion, I consider that the dissertation "Tax as a Legal Relationship" constitutes an independent, ambitious and conceptually oriented scholarly study which raises an issue of undeniable theoretical significance. The author demonstrates knowledge of the principal categories of financial and tax law, employs a variety of scholarly methods, and proposes an original attempt at systematising the subject matter. At the same time, however, the central thesis of the work – that there exists an independent substantive legal relationship, distinct from the tax legal relationship and termed "tax as a legal relationship" – is, in my view, not demonstrated with the degree of dogmatic persuasiveness required. Particularly significant are the problems associated with including the tax return and the administrative act within the legal composition giving rise to the tax, as well as with treating VAT registration under the VATA as a constitutive element connected with the emergence of the tax liability.

These propositions not only raise questions at the level of the general theory of law, but in certain cases conflict with the applicable tax legislation and with the principles underlying the harmonised VAT system. The case law of the Court of Justice of the European Union, for example, treats VAT registration as a formal requirement rather than as a substantive condition for taxable-person status. Therefore, although the work possesses the qualities of a serious scholarly study and contains original ideas, I do not consider that, in its present form, its principal scientific thesis has been sufficiently convincingly defended to be assessed as constituting a substantial advancement of scientific knowledge to the degree required for the award of the academic degree "Doctor of Sciences".

For the reasons set out above, I give a negative assessment of the dissertation and do not support the award of the academic degree "Doctor of Sciences" to the candidate Krasimir Simeonov Mutafov. This negative assessment is not based on a lack of scientific originality or on an absence of contributions altogether, but on the insufficient dogmatic substantiation of the principal concept and on substantial inconsistencies between certain of the proposed theoretical propositions and positive tax law and the practice of its application.

In view of the foregoing, I express my negative opinion and propose that the Scientific Jury not award Prof. Krasimir Simeonov Mutafov the academic degree "Doctor of Sciences" in the field of higher education: Social, Economic and Legal Sciences. Professional field: 3.6 Law (Financial and Tax Law).

Sofia,
14 September 2026 WITH RESPECT: ………………………
(Prof. Dr. Atanas Simeonov)