OPINION

by
Prof. Boyka Cherneva, PhD

Plovdiv University "Paisii Hilendarski" – Member of the Scientific Jury

REGARDING:
the dissertation of Prof. Krasimir Simeonov Mutafov, PhD, entitled **"Tax as a Legal Relationship"**, submitted for the award of the academic degree "Doctor of Sciences" in Higher Education Area 3. "Social, Economic and Legal Sciences", Professional Field 3.6. "Law", academic specialty "Financial and Tax Law"

1. Information on the Procedure and the Candidate

This opinion has been prepared in my capacity as a member of the Scientific Jury appointed by **Order No. RD-22-1516 of 24 July 2026** for the conduct of the procedure for the award of the academic degree "Doctor of Sciences".

Prof. Krasimir Simeonov Mutafov, PhD, is an established lecturer and researcher in the field of financial and tax law. The submitted materials demonstrate consistent research and teaching activity, as well as a sustained professional interest in the theoretical and practical issues of tax law.

2. General Characteristics of the Dissertation

The dissertation entitled **"Tax as a Legal Relationship – General Characteristics and Specific Features"** is devoted to a significant issue that has not yet been comprehensively examined in Bulgarian legal doctrine. The relevance of the topic derives from the need to clarify the legal nature of tax not only as a compulsory, non-compensatory and non-refundable monetary payment, but also as a specific substantive tax-law relationship.

The main objective of the research is to construct a theoretical framework of tax as a legal relationship and to identify its distinctive characteristics, elements, subjects, and the grounds for its establishment, modification and termination. The dissertation consistently distinguishes between tax as a specific substantive legal relationship and the broader concept of a tax-law relationship.

The dissertation comprises 357 pages and is structured into an introduction, three chapters, a conclusion and a bibliography. Its structure is logically coherent and allows the issues under examination to be addressed systematically, proceeding from general theoretical questions to the individual elements and specific features of tax as a legal relationship.

The legal-dogmatic, systemic, comparative-law and interdisciplinary methods have been applied. A considerable number of legislative acts, theoretical sources and judicial decisions have been analysed, including the case law of the Supreme Administrative Court and the Court of Justice of the European Union. The author demonstrates an in-depth knowledge of national and European tax law and an ability to critically analyse the legislation currently in force.

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Chapter One, "Nature and Main Characteristics of Tax as a Legal Relationship", is devoted to the theoretical foundations of the research. It analyses the concept of tax and identifies the specific features that allow it to be regarded as a legal relationship. The starting point of the analysis is the traditional understanding of tax as a statutory, compulsory, non-compensatory and non-refundable monetary payment that is imposed unilaterally by the state and may be collected through enforcement proceedings. The author, however, does not confine the analysis to this characteristic. He considers that tax may also be regarded as a substantive public-law relationship arising between the state and taxable persons.

The dissertation substantiates the thesis that tax as a legal relationship arises, exists and terminates as a result of the unilateral authoritative expression of the state's will, manifested through the adoption, amendment and repeal of tax legislation. Accordingly, the legal relationship is of a public-law nature, while the method of its regulation is authoritative and based on circumscribed administrative powers.

Particular attention is devoted to the principle that taxes must be established by law. The law determines the subjects, the object of taxation, the tax base, the tax rate, the time limits, and the methods for assessing and paying the tax. The parties may not alter the content of the legal relationship of their own volition, as is possible in private-law relations.

This chapter also examines the object and subject matter of the legal relationship. The author supports a broader understanding of its subject matter. In his view, it is not confined solely to the payment of the tax due but encompasses all statutory methods capable of extinguishing the tax debt. This makes it possible to include payment, set-off, limitation periods and other methods of extinguishing public liabilities within the overall conceptual framework.

A significant result of the first chapter is the distinction between tax as a legal relationship and the general concept of a tax-law relationship. Tax-law relationships may arise as early as the stages of registration, declaration, control or performance of other obligations. Tax as a specific substantive legal relationship arises only when all elements of the body of legal facts provided for by law have occurred and the grounds and amount of the liability have been determined.

Chapter Two, "The Establishment of Tax as a Legal Relationship", focuses on the body of legal facts from which tax as a legal relationship arises. The author defines this body as complex and homogeneous, since it comprises several legal facts occurring in succession.

The legal nature of the tax return is examined in detail. It is defined as a private document through which a person self-assesses the amount of tax due or provides the revenue administration with the information necessary for its assessment. The acceptance of the tax return by the authorities of the National Revenue Agency does not transform it into an official document. The author also examines the possibilities for correcting the tax return, as well as the administrative and criminal consequences of failing to submit a return or providing false information.

This is followed by an analysis of the instruments under Articles 106 and 107 of the Tax and Social Insurance Procedure Code. The prerequisites for their issuance, the competence of the revenue authorities and the legal consequences produced by these instruments are examined. The differences between assessing tax on the basis of a submitted return and cases in which the administration itself determines the liability are also analysed.

Considerable attention is devoted to the tax assessment act as the principal instrument for establishing tax liabilities. The dissertation examines audits conducted where proper accounting records have been maintained, as well as the special procedure under Article 122 of the Tax and Social Insurance Procedure Code. It analyses the competence of the revenue authorities, the procedure for issuing the tax assessment act, and the relevant judicial and interpretative case law.

A separate section is devoted to the set-off and refund act. The author defines it as an individual tax administrative act of a declaratory nature. He defends the thesis that, under certain conditions, tax liabilities may be established by means of such an act. The principal criterion applied is the purpose and scope of the control activity conducted by the revenue authority. Where an inspection or audit establishes or adjusts the tax base and the amount of the counterclaims, the set-off and refund act forms part of the body of legal facts giving rise to tax as a legal relationship.

Chapter Two is of both theoretical and immediate practical significance. It addresses issues concerning the competence of the revenue administration, the legal nature of tax acts and their place within the mechanism for the emergence and assessment of tax liabilities.

Chapter Three, "Subjects of Tax as a Legal Relationship", is devoted to tax-law personality and the subjects of tax as a legal relationship. It examines natural persons, sole traders, legal entities, unincorporated entities, foreign persons, the state and municipalities

A particularly significant contribution is the thesis concerning the sole trader as an independent subject of tax law. The author points out that, in a number of cases, tax legislation distinguishes between a natural person and that same person acting in the capacity of a sole trader. This distinction is manifested in taxation under the Value Added Tax Act, the Corporate Income Tax Act, the Personal Income Tax Act and the Local Taxes and Fees Act, as well as in the imposition of administrative penalties.

The analysis leads to the conclusion that one person may simultaneously participate in different substantive tax-law relationships—once as a natural person and separately as a sole trader. Consequently, registration as a sole trader has independent significance for tax-law personality.

With regard to legal entities, the distinction between resident and non-resident persons is examined, together with the conditions under which they may be subjects of specific tax-law relationships. The status of entities that do not possess legal personality but are treated as legal entities for tax purposes by virtue of tax legislation is also analysed.

In conclusion, this part examines the structure of the parties to tax as a legal relationship. As a rule, it is bilateral: the state or municipality is the active party, while the passive party is the person obliged to declare and pay the tax or the addressee of the act by which it is assessed.

The author argues that the parties to a tax-law relationship do not always coincide with the parties to tax as a legal relationship. Value added taxation is examined as an example. In the case of an individual taxable supply, the legal relationship may have a tripartite structure; however, once the result for the tax period has been determined, the specific legal relationship concerning the tax arises between the state and the registered person.

The complications in the structure of the parties in cases of joint and several liability, legal succession and liability for another person's tax debt are also examined. The author argues that liability for another person's tax debt should not be regarded merely as a complication in the structure of the parties, but as a specific type of legal liability with its own prerequisites and consequences.

The three chapters are logically interconnected and construct a comprehensive concept of tax as a legal relationship. The first chapter defines its nature and principal elements; the second examines the body of legal facts and the methods for assessing tax; and the third considers the subjects and possible complications in the structure of the parties. The principal result of the dissertation is the distinction between tax as a specific substantive legal relationship and the broader system of tax-law relationships. This concept allows for a more precise explanation of the emergence, assessment, performance and extinguishment of tax liabilities and is relevant both to tax-law theory and to administrative and judicial practice.

3. Academic and Applied Contributions

The principal academic contribution of the dissertation lies in the development of a comprehensive theoretical concept of tax as an independent substantive legal relationship. To date, this issue has not been the subject of an independent and systematic monographic study in Bulgarian tax-law literature.

The following may be identified as the most significant academic and applied contributions:

1. The specific features of tax as a substantive public-law relationship arising by virtue of law and characterised by an authoritative method of legal regulation have been identified and systematised.
2. A clear theoretical distinction has been drawn between tax as a legal relationship and the tax-law relationship as a broader legal category.
3. The thesis has been substantiated that the subject matter of tax as a legal relationship is not confined solely to payment but includes all statutory methods resulting in the extinguishment of the tax debt.
4. The object, subject matter, content and structure of the parties to the legal relationship under examination have been clarified.
5. The thesis has been advanced that tax as a legal relationship arises upon the completion of a complex and homogeneous body of legal facts, including the occurrence of the taxable event, the expiry of the tax period, and the determination of the legal grounds and amount of the tax.
6. A detailed analysis has been conducted of the various methods of assessing tax liabilities—by means of a tax return, an act under Articles 106 and 107 of the Tax and Social Insurance Procedure Code, a tax assessment act, and a set-off and refund act.
7. The possibility of assessing tax liabilities by means of a set-off and refund act under certain conditions has been substantiated.
8. The understanding of the sole trader as an independent subject of tax law, who should be distinguished from a natural person not registered as a trader, has been substantiated.
9. A theoretical distinction has been drawn between complications in the structure of the parties to tax as a legal relationship and liability for another person's tax debt as a specific type of legal liability.
10. Specific *de lege ferenda* proposals have been formulated with a view to improving the tax legislation currently in force and overcoming identified inconsistencies in its application.

These contributions are relevant both to the development of tax-law theory and to administrative and judicial practice. A number of other contributions and noteworthy elements may also be identified.

4. Publications Related to the Dissertation Topic

The submitted publication record demonstrates a consistent and in-depth academic interest in the issues examined in the dissertation. The works presented include publications devoted to the set-off and refund act, liability for another person's debt, sector-specific tax-law personality and other related matters.

A particularly important place is occupied by the monographic study **"Liability for Another Person's Tax Debt"**, which independently and comprehensively examines the nature, prerequisites, subjects and procedure for imposing this specific type of legal liability.

The publications are thematically related to the dissertation and reflect substantial parts of the results achieved. They demonstrate that the principal theses and conclusions have been consistently developed and presented to the academic community.

5. Conclusion

The dissertation **"Tax as a Legal Relationship"** constitutes an independent, comprehensive and in-depth academic study of a significant issue in the theory and practice of financial and tax law. It contains original academic and applied results that contribute to the development of tax-law doctrine and may be applied in improving legislation and legal practice.

The submitted publications are related to the subject matter of the dissertation and provide the necessary public dissemination of a substantial part of the academic results achieved.

On the basis of my overall positive assessment of the dissertation, its academic novelty, its theoretical and applied contributions, and the submitted publication record, **I give my positive assessment and propose that the esteemed Scientific Jury award Assoc. Prof. Krasimir Simeonov Mutafov, PhD, the academic degree "Doctor of Sciences"** in Higher Education Area 3. "Social, Economic and Legal Sciences", Professional Field 3.6. "Law", academic specialty "Financial and Tax Law".

Date: 14 September 2026

Plovdiv

Member of the Scientific Jury:

Prof. Dr. Boyka Cherneva