

REVIEW

by Prof. Raina Nikolova, Doctor of Legal Sciences, lecturer at the New Bulgarian University and titular internal member of the scientific jury regarding the candidacy of Ch. Assistant Professor Dr. Ginka Valerieva Simeonova in a competition for the academic position of "Associate Professor" in the field of higher education: 3. Social, economic and legal sciences, in the professional field: 3.6. Law (Financial and Tax Law and Tax Process) at the New Bulgarian University

1. Data on the candidate related to the educational and scientific degree "Doctor"

Ginka Simeonova has a master's degree in law from Sofia University "St. Kliment Ohridski" since 2003.

In 2014 he obtained the educational qualification degree "Doctor of Law" of the New Bulgarian University, certified with a diploma № Sofia University 2014-169 / 23.12.2014, with the dissertation "Administrative Law Regime of State Aid".

2. Details of the candidate related to the academic position held

Ginka Valerieva Simeonova entered the New Bulgarian University, Master's Faculty, Department of Law in 2015 and was appointed to the position of "assistant" by order № 139 / 30.09.2015 of the Rector of NBU.

Since 2017 he has held the academic position of "Chief Assistant" on the basis of Order № 155 / 20.07.2017 of the Rector of NBU.

She was a part-time assistant in administrative law and administrative process at the Department of Administrative Law at the Faculty of Law of Sofia University "St. Kliment Ohridski" in the period 2014-2018.

3. Data on the candidate related to his / her activity as a specialist in practice with proven achievements in the field of professional field

Ginka Simeonova was a legal consultant of Val Technology EOOD in the period 2005-2011. She is an external consultant to the State Commission for Energy and Water Regulation in 2014. From 2003 to present he is an external consultant of the Law Firm "Simeonov and Sons".

4. Data on published monographic work and its scientific contributions

4.1. The monograph "Public receivables without tax character originating from the European Union", Sofia: New Bulgarian University, 2021, ISBN: 978-619-233-158-0, consists of 418

pages. It contains 451 footnotes and is based on 119 scientific literature (monographs, studies and articles) in Bulgarian and English, of which 7 in English. To reveal the peculiarities of this strictly specific topic, the author referred to 59 decisions of the Court of Justice of the European Union. The case law of: the Supreme Administrative Court, the administrative courts in Sofia, Plovdiv, Burgas, Shumen, the Supreme Court of Cassation and the Pazardzhik District Court is cited. It is structured in an introduction, five chapters consisting of paragraphs, conclusion, literature, list of judgments of the Court of Justice, summary in English and content in English. The introduction presents the main accents in the theoretical development.

Chapter One "Basic Characteristics of Non-Taxable Public Receivables Originating in the European Union and Proceedings under the Tax and Social Security Procedure Code" related to the individual proceedings regulated by the Procedural Law. The main characteristics of this type of public receivables originating from the European Union are considered. Their legal framework is presented in detail, making a historical and legal analysis of the regulation of public state receivables in national legislation. Their origin is reflected - the law of the European Union, the legal facts and the acts establishing the receivables. The applicable proceedings in the Tax and Social Security Procedure Code regarding public receivables originating in the European Union are analyzed - establishment of receivables, rescheduling and deferral, set-off and recovery, ways to terminate financial relationships, such as forgiveness and amnesty, security, enforcement as way to terminate the financial relationship and the procedure for mutual assistance with the countries of the European Union in the collection of public receivables.

Chapter Two discusses non-taxable public receivables originating in the European Union resulting from European Commission decisions on unlawful State aid. The factual composition giving rise to this type of public non-tax receivable originating in the European Union is fully discussed.

Its main elements are:

- 1) support in the form of state aid,
- 2) unlawful state aid,
- 3) the decision for recovery of unlawful state aid, which specifies the claim,
- 4) the procedure for determining its amount,
- 5) challenging the act establishing the claim, and
- 6) the consequences of the non-execution of the decision establishing it.

A special place is given to the interest on public receivables under Art. 162, para. 2, item 6 of the Tax-Insurance Procedure Code.

Chapter Three deals with receivables for undue and overpaid amounts, as well as for unduly received or misused funds for projects financed by European Union funds, including related national co-financing, arising from an administrative act, including financial corrections, overpaid advance, exceeded percentage limits, exceeded project budget positions, cross - financing, as well as fines and other financial penalties provided for in national and European Union law. The unified approach for analyzing the factual composition, the implementation of which has led to the emergence of public receivables of this type, is used here. The issues related to the support with funds from the European Structural and Investment Funds (ESIF) are thoroughly commented:

- 1) the existence and ascertainment of an irregularity with determination of the beneficiary - passive subject under the financial legal relationship and debtor of the public receivable,
- 2) imposing a financial correction indicating its legal nature and discussing the types of financial corrections,
- 3) the act that makes the receivable liquid and due, including the interest due (decision to impose a financial correction),
- 4) the procedure for the execution of the public receivables, established in art. 162, para. 2, item 8 of the TSSPC and in particular competent bodies and proceedings.

The author has examined in detail the statute of limitations applicable to this type of public receivables without tax nature, as well as the amount of applicable interest on receivables under Art. 162, para. 2, item 8 of the Tax-Insurance Procedure Code.

Chapter 4 deals with non-taxable public receivables originating in the EU, which are essentially receivables from the European Union budget. They result from acts of Union institutions or bodies, with effect from Article 299 TFEU, which impose monetary obligations on entities other than the countries of the Union. Special attention is paid to the concept of "European Union budget". The question of the nature of the Union's public finances, their collection and spending, is dealt with in sufficient detail in the monograph. The characteristics of the receivables under Art. 162, para. 5 of the Tax-Insurance Procedure Code, arising from decisions of the European Commission, considering the main features of this financial law institute:

- 1) definition of the term "beneficiary", debtor of the public receivable,
- 2) the establishment of the claim,
- 3) sending a debit note,
- 4) enforcement.

This part of the book focuses on the enforceable act and its legal implications, drawing on the case law of the Court of Justice of the European Union. The necessary attention has also been paid to how the interest rate on the receivables of the European Commission is determined. Dr. Ginka Simeonova has included in this chapter of the monograph and public receivables under Art. 162, para. 5 of the Tax and Social Security Procedure Code, arising from the decisions of the European Central Bank. For this purpose, the legal status of the bank, its powers to impose sanctions and the nature of public receivables resulting from them are considered. The issue of the debtor of the public receivable and the conditions for the acquisition of this legal capacity - the commission of an administrative violation - were discussed. The types and amount of sanctions for its implementation are analyzed. The sanctioning procedure under Regulation (EC) (2532/98 has been followed in detail.

Examples are also listed for other public receivables without tax character originating from the European Union, which fall within the scope of Art. 162, para. 5 of the Tax and Social Insurance Procedure Code, as a result of the action of the institutions of the European Union or the Court of Justice of the European Union.

Chapter five examines two types of non-tax public receivables originating in the European Union. These are the public receivables regulated in Art. 162, para. 6 of the Tax-Insurance Procedure Code and Art. 162, para. 7 of the Tax and Social Security Procedure Code. These two categories include claims of Member States on decisions on confiscation or confiscation of money, on the monetary value of confiscated or confiscated property, and on decisions to impose financial penalties in Member States of the European Union, when they are recognized and subject to enforcement in the Republic of Bulgaria (Article 162, paragraph 6 of the Tax and Social Insurance Procedure Code). The legal framework is indicated here. The factual composition of this public claim has been commented on, namely:

- 1) commission of the offense - type and nature, characteristics of the confiscation, not based on a sentence and subject of the offense,
- 2) the imposition of a sanction for the committed offense.

The author has also followed the procedure for recognition and execution of the public receivable, paying special attention to the act establishing the receivable under Art. 162, para. 6 of the Tax and Social Security Procedure Code and the competent authorities in the Republic of Bulgaria for recognition and enforcement of the claim.

In the monograph, receivables for financial administrative sanctions and / or fines, including fees and charges imposed by the competent authorities, are included in the monograph. or confirmed by the administrative or judicial authorities of the Member States of

the European Union, or, where applicable, by the labor courts of the Member States of the European Union in connection with non-compliance with European Union law. Again, it was first discussed in the legal framework of part of the financial institute "public non-tax receivables originating in the European Union". The actual composition of these public receivables is analyzed in detail:

- 1) violation of the labor legislation in connection with the posting of work in the framework of the provision of services,
- 2) the imposition of a sanction by the competent authorities,
- 3) subjects of the offense - debtors of public receivables.

The procedural aspects of the implementation of the act and the collection of this type of public receivable are discussed.

The conclusion summarizes the main conclusions of the author regarding her theses.

The general assessment of the monographic work is as follows:

In essence, the book "Public receivables of non-tax nature originating in the European Union" is a powerful tool for initiating an in-depth scientific discussion, as it addresses a specific practical problem, attracting a range of issues and many legal institutes in the field of general legal theory, constitutional law, European Union law, administrative law, financial law, tax law, contract law and other areas of scientific knowledge. This interdisciplinarity of theoretical work makes it very useful because, on the one hand, it reveals the broad ideological perspective of his idea to summarize "and detail the author's many years of research on public receivables without tax origin of EU origin" (p. 24), on the other hand, launches new views on a completely undeveloped doctrine institute, discussed through the categories of several branches of law. The book highlights the specific scientific style of expression of the author through the use of clear, concise and logically arranged thoughts.

Great erudition and original ideas are woven into the content of the scientific work. With these merits of the study ch. Assistant Professor Dr. Ginka Simeonova demonstrates high competence in the subject and remarkable professional experience in her ability to expertly comment on a multifaceted issue. The subject of the research is a great scientific challenge, which the author has overcome brilliantly.

The scientific work "Public receivables without tax character originating from the European Union" by Ginka Simeonova is a comprehensive, excellently structured and thoroughly conducted research in the field of financial law and tax law and the tax process. The theoretical study is precise and comprehensive. These are authoritative. Scientific research is

particularly relevant in nature. It analyzes enough specific questions with skill and great creative ingenuity. He has many scientific achievements of practical and applied nature.

4.2. The scientific contributions of the monographic work in the field of financial law, tax law and the tax process are many, the most important of which are the following:

4.2.1. The first significant contribution is the emergence in the national public law doctrine of a comprehensive study on public non-tax receivables originating from the European Union (EU) as a separate group, part of those provided for in Art. 162 of the Tax-Insurance Procedure Code (TSPC) public receivables.

4.2.2. An in-depth analysis of specific features that distinguish them significantly from other public receivables has been performed.

4.2.3. As an important scientific contribution, I appreciate the understanding of the specificities of these receivables through the concept of "non-taxable nature", given that they aim not only to provide financial resources to provide revenue to national or Union budgets, but also serve to protect fundamental rights and freedoms within the EU.

4.2.4. As a scientific contribution I define the categorization of the subtypes of public receivables without tax character originating from the EU. Five subtypes of public receivables are considered:

a) public receivables arising from decisions of the EC for illegal state aid (provided for in Article 162, paragraph 2, item 6 of the TSSPC);

b) public receivables arising from imposed financial corrections in connection with the expenditure of ESIF funds (regulated in Article 162, paragraph 2, item 8 of the TSSPC);

c) public receivables arising from decisions of the EC, the Council of the EU, the Court of Justice and the European Central Bank, enforceable under Article 299 of the Treaty on the Functioning of the EU (regulated in Article 162, paragraph 5 of the TSPC);

(d) public claims arising from decisions to confiscate or confiscate funds, the monetary value of confiscated or confiscated property, and decisions to impose financial penalties imposed in Member States of the European Union where they are recognized and subject to implementation in the Republic of Bulgaria;

(e) public claims arising from acts of competent authorities in EU Member States imposing financial administrative sanctions and / or fines, including fees and charges for non-compliance with Directive 96/71 / EC of the European Parliament and of the European Union Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services (OJ L 18/1 of 21 January 1997) or Directive 2014/67 / EU of the European Parliament and of the Council of 15 May 2014 on the posting of workers ensuring the implementation of

Directive 96/71 / EC on the posting of workers in the framework of the provision of services and amending Regulation (EU) № 1024/2012 on administrative cooperation through the Internal Market Information System.

4.2.5. As a positive aspect in the contribution paper submitted for review, I consider the separation of two separate subgroups of public receivables:

a) public receivables under item 1, item 2 and item 3 (excluding decisions of the European Central Bank imposing sanctions: state aid, support from the European Structural and Investment Funds (ESIF), direct provision of funds from the EU budget through the programs administered by the EC);

b) the receivables with sanction character: the receivables under item 3 in the case of those, arising from decisions of the European Central Bank (ECB), by which it imposes sanctions; the receivables under item 4 and those under item 5.

4.2.6. Especially valuable for legal science is the detailed and systematic analysis of the acts that determine the public receivable on the basis and amount, namely the acts issued by competent authorities - an EU body or a national authority of another EU country, except for decisions financial corrections and the acts for establishing the receivable, issued on the occasion of illegal state aid under Art. 37 and Art. 38, para. 3 of the State Aid Act (STA).

4.2.7. Of great importance for the doctrine of public law is the thorough discussion of the role of the competent national authority (National Revenue Agency) in the last phase of the tax process on the implementation of public receivables without tax origin of EU origin and the statutory procedure.

4.2.8. Another important achievement of the scientific work are the many proposals for improving the legislation - an example of in-depth understanding of legislative practice, such as:

(a) the need for the scope of the amnesty and the remission of non-taxable public receivables originating in the EU to be limited to those public receivables of the type studied which arise under national law, relate to national financial resources and come as revenue in the state (national) budget of the Republic of Bulgaria;

(b) the filling of deficits in national legislation by introducing a special procedural procedure for imposing precautionary measures aimed at ensuring the enforcement of the recovery order issued by the European Commission in the event of non-compliance by the addressee;

c) the establishment of different types of interest and methods for their calculation in view of the different types of public receivables non-taxable in origin from the EU;

d) the creation of an abstract (at the expense of the currently existing casuistic enumeration) wording in Art. 162, para. 2, item 8 of the TSSPC, which fully reflects the illegality of the behavior, regardless of its type;

e) the lack of an explicit indication among the executive grounds in Art. 209, para. 2 of the TSSPC of the decision to impose a financial correction, by which act this receivable is established and on the basis of which it must be possible to proceed to enforcement of this type of public receivable without tax nature originating in the EU, in the absence of voluntary conduct by the beneficiary of the funds, should be removed, because in this way practical problems arise possible legal dispute.

5. Description of the other publications in specialized scientific publications in the field of the competition, which do not repeat the presented for obtaining the educational and scientific degree "Doctor" and their scientific contributions

Ginka Simeonova participates in this competition with the following other publications:

5.1. "Challenges to the identification of financial irregularities and corrections under the Law on the Management of European Structural and Investment Funds". De Jure.2016, № 2, pp. 215 - 224, ISSN 2367-8410 (online) ISSN 1314-2593 (print). The scientific publication clarifies the notion of "irregularity", understood as an infringement of a provision of EU law resulting from an act or omission of an economic operator which has had or would result in a breach of the general budget of the Communities or of the budgets managed by them. The difference between the interest due under Regulation 1303/2013 and the one required by the TSPC in case of delay in the payment of public state receivables is indicated. The difference between the two indicators is borne by the beneficiary. It is reasonable to conclude that the latter meets the basic characteristics of taxes and can be perceived as a hidden one.

5.2. "New Procedural Rules for State Aid as a Public State Receivable". Norma, 2016, no. 2, pp. 49 - 68, ISBN 978-619-233-079-8 (print), ISBN 978-619-233-078-1 (online). The article focuses on state aid as a public state receivable. The legal characteristics of the factual composition are clarified, the implementation of which leads to the occurrence of the receivable, resp. its implementation. A proposal is made to adapt our national legal framework with the legal framework of the institute in EU law. The proposals de lege ferenda are of a contributing nature, as well as the overall concept of the necessary changes in the field of state aid, reflected by the author in his scientific works related to competition policy.

5.3. "The principle of equality of rights and direct taxes in the EU". - In: Proceedings of the International Scientific Conference in Honor of Academician Antonio Fernandez de Buchan

and Fernandez, "Citizens' Rights and their Protection", pp. 441 - 456, ISBN 978-619-233-079-8 (print), ISBN 978-619-233-078-1 (online). The article examines the relationship between the principle of equality and direct taxation within the European Union in the context of state and tax sovereignty of individual members of the Union, on the one hand, and a functioning internal market based on the four freedoms of movement in the EU - movement of goods , services, capital and people. The author concludes that tax systems are a major manifestation of national sovereignty, political and economic choices about how each Member State manages its public finances in pursuit of its national priorities. However, national tax rules designed solely or principally for domestic purposes may lead to inconsistent tax treatment when applied in a cross-border context.

5.4. "State Interference in Economic Life". - In: On the values in law. Proceedings of the scientific conference on the occasion of the 120th anniversary of the birth of Prof. Dr. Tseko Torbov, "On the values of law", held at the New Bulgarian University on May 15, 2019, pp.247-263, ISBN 978-619-233-118-4 (print). The article discusses the relationship between a market economy based on the principles of free and fair competition and state intervention in the context of achieving a balance between the market and efficient allocation of resources to meet the needs of society, while maintaining social justice and equality, guaranteed by the established legal systems. The contributory nature of the article is expressed in the conclusion that there is a need for justified, necessary and timely state intervention in economic life to balance market participants.

6. Compliance with minimum national and additional scientometric requirements

6.1. Group of indicators A (50 of 50 required)

The candidate has prepared independently and defended a dissertation on "Administrative law regime of state aid", Sofia University "St. Kliment Ohridski".

6.2. Group of indicators B (100 out of 100 required)

There is a monograph "Public receivables without tax nature of European Union origin", Sofia: New Bulgarian University, 2021, 418 pp. ISBN: 978-619-233-158-0.

6.3. Group of indicators D (140 out of 100 required)

Articles and reports published in unrefereed journals with scientific review or published in edited collective volumes

6.3.1. Challenges to the identification of financial irregularities and corrections under the Law on the Management of European Structural and Investment Funds. De Jure.2016, № 2, pp. 215

- 224, ISSN 2367-8410 (online) ISSN 1314-2593 (print). Unreferred journal with scientific review.

6.3.2. The BEPS project in the context of the fight against tax evasion, 2017, Proceedings of the scientific conference "25 years of the Department of Law" NBU // ebox.nbu.bg / dp25, p.207-214 ISBN 978-954-535-985-9 . Peer-reviewed collective volume.

6.3.3. Fiscal state aid. Yearbook 2016 of the Law Department of the NBU, Sofia, 2017, pp. 248-261. National Reference List, CEEOL. ISSN 1314-8087 (print) ISSN 2682-969X (online). Peer-reviewed collective volume.

6.3.4. General characteristics of public government receivables originating from the EU, Proceedings of the National Conference "10 years of Bulgaria in the EU - impact on public policies and legislation", pp. 201-213. National reference list. ISBN 978-619-233-025-5. Peer-reviewed collective volume.

6.3.5. Amendments to the General Regulation on Block Exemption, NBU Law Journal, no. XIV. 1, 2018, pp.29-38. National Reference List, CEEOL. ISSN 1314-5797 (online). Unreferred journal with scientific review.

6.3.6. Application of state aid rules to the public service broadcasting. Proceedings of the National Scientific and Practical Conference "Media in Bulgaria: 30 Years Later", held at the New Bulgarian University on November 21, 2019, pp. 255-275. ISBN 978-619-233-143-6. Peer-reviewed collective volume.

6.3.7. Status and powers of the Energy System Security Fund. Yearbook 2017 of the Law Department of the NBU, Sofia, 2018, p. 294-310. National Reference List, CEEOL. ISSN 1314-8087 (print). Peer-reviewed collective volume.

6.3.8. State intervention in economic life. About the values in law. Proceedings of the scientific conference on the occasion of the 120th anniversary of the birth of Prof. Dr. Tseko Torbov, "On the values of law", held at the New Bulgarian University on May 15, 2019, pp.247-263. ISBN 978-619-233-118-4 (print). Peer-reviewed collective volume.

6.3.9. The principle of equality of rights and direct taxes in the EU. Proceedings of the International Scientific Conference in Honor of Academicians Antonio Fernandez de Buchan and Fernandez, "Citizens' Rights and their Protection", pp. 441 - 456. ISBN 978-619-233-079-8 (print). ISBN 978-619-233-078-1 (online). Peer-reviewed collective volume.

6.3.10. Minimum state aid. Yearbook 2019 of the Law Department of the NBU, Sofia, 2020, pp. 317-329. ISSN 1314-8087 (print). ISSN 2682-969X (online). National Reference List, CEEOL. Unreferred journal with scientific review. Peer-reviewed collective volume.

6.3.11. The sanctions under Art. 162, para. 6 and para. 7 TSSPC - similarities and differences with the sanctions under ZANN. 50 years of ZANN - history, traditions, future. Proceedings of a scientific conference organized by the Department of Administrative Law and the Department of Criminal Law of the Law Faculty of Sofia University, dedicated to the 50th anniversary of the entry into force of ZANN, December 16, 2010. "50 years of the Law on Administrative Violations and Penalties history, traditions, future ", pp. 320-334. ISBN 978 -954 -07-4975-4. Peer-reviewed collective volume.

6.3.12. Changes in state aid rules in response to the crisis following the spread of Kovid 19, NBU Law Journal, pp. 89-99. ISSN 1314-5797 (online). National Reference List, CEEOL. Unreferred journal with scientific review.

6.3.13. Execution of public state receivables under Art. 162 para. 6 of the Tax and Social Security Procedure Code Yearbook 2020 of the Law Department of the NBU, Sofia, 2021, pp. 262-276. ISBN 1314-8087 (print). ISSN 2682-969X (online). National Reference List, CEEOL. Peer-reviewed collective volume.

6.3.14 Providing assistance and mutual assistance in the field of taxation. Proceedings of the National Scientific Conference "Rule of Law - Current Issues", pp. 184 - 199. ISBN 978-619-233-199-3. Peer-reviewed collective volume.

6.4. Group of indicators E (100 of 50 required)

6.4.1. Simeonova, G. The principle of equality in rights and direct taxes in the EU. Proceedings of the International Scientific Conference in Honor of Academicians Antonio Fernandez de Buchan and Fernandez "Citizens' Rights and their Protection", pp. 441 - 456. Cited by: Simeonov, Atanas. Customs offenses and penalties in the EU legislative framework. 50 years of ZANN - history, traditions, future. Proceedings of a scientific conference organized by the Department of Administrative Law and the Department of Criminal Law of the Law Faculty of Sofia University, dedicated to the 50th anniversary of the entry into force of ZANN, December 16, 2010. "50 years of the Law on Administrative Violations history, traditions, future ", p. 79. ISBN 978 -954 -07-4975-4.

6.4.2. Simeonova, G. Challenges to the identification of financial irregularities and corrections under the Law on Management of European Structural and Investment Funds. De Jure. 2016, № 2, 215-224. Quoted by: Georgieva, Kapka. For the possibility to impose administrative penalties with an individual administrative act. 50 years of ZANN - history of traditions, future in Sbornik. With reports from a scientific conference organized by the Department of Administrative Law and the Department of Criminal Law of Sofia University, dedicated to the 50th anniversary of the entry into force of ZANN, December 16, 2010. " 50 years of the Law

on Administrative Violations and Penalties - History, Traditions, Future ”ISBN 978 -954 -07-4975-4, p. 242.

6.4.3. Simeonova, G. Challenges to the identification of financial irregularities and corrections under the Law on Management of European Structural and Investment Funds. *De Jure*.2016, № 2, pp. 215 - 224. Cited by: Nikolova, Raina. Organization and efficiency in the activity of the public administration in Bulgaria (2007-2017) EU in Proceedings of the National Conference "10 years of Bulgaria in the EU - impact on public policies and legislation", p. 76. ISBN 978-619-233-025 -5.

6.4.4. Simeonova, G. State Interference in Economic Life. About the values in law. Proceedings of the scientific conference on the occasion of the 120th anniversary of the birth of Prof. Dr. Tseko Torbov, "On the values of law", held at the New Bulgarian University on May 15, 2019, pp. 247-263 ISBN 978- 619–233–118–4 (online). Quoted by: Nikolova, Raina. Administrative punishment in the field of administrative supervision. 50 years of ZANN - history, traditions, future. Proceedings of a scientific conference organized by the Department of Administrative Law and the Department of Criminal Law of the Law Faculty of Sofia University, dedicated to the 50th anniversary of the entry into force of ZANN, December 16, 2010. "50 years of the Law on Administrative Violations and Penalties history, traditions, future ”, p. 55. ISBN 978 -954 -07-4975-4.

6.4.5. Simeonova, G. New procedural rules for state aid as a public state receivable, *Norma*, 2016, no. 2, pp. 49 - 68. Quoted from: Topchiyska, Denitsa. Freedom of expression and the media in the context of the new EU regulation on personal data protection. Proceedings of the International Scientific Conference in Honor of Academicians Antonio Fernandez de Buchan and Fernandez "Citizens' Rights and their Protection", p. 380. ISBN 978-619-233-079-8 (print). ISBN 978-619-233-078-1 (online).

6.4.6. Simeonova, G. Application of the rules for state aid in relation to the public service "radio and television broadcasting. Proceedings of the National Scientific and Practical Conference "Media in Bulgaria: 30 Years Later" - November 21, 2019, New Bulgarian University, p. 255-275. Quoted by: Mihailova, Ekaterina. Media and elections - is freedom of speech guaranteed? Proceedings of the National Scientific and Practical Conference "Media in Bulgaria: 30 Years Later", held at the New Bulgarian University on November 21, 2019, p. 105. ISBN 978-619-233-143-6.

6.4.7. Simeonova, G. Fiscal State Aid, Yearbook 2016 of the Law Department of the NBU, Sofia, 2017, pp. 248-261. Quoted by: Nikolova, Raina. Legal regulation of the ownership of the print media in Bulgaria - an (un) lost battle for transparency. Proceedings of the National

Scientific and Practical Conference "Media in Bulgaria: 30 Years Later", held at the New Bulgarian University on November 21, 2019, p. 221. ISBN 978-619-233-143-6.

6.4.8. Simeonova, G. New procedural rules for state aid as a public state receivable. The norm. 2016, no. 2, pp. 49 - 68. Cited by: Simeonov, Atanas. Proposals de lege ferenda for optimizing the revenues in the budget of BNT and BNR. Proceedings of the National Scientific and Practical Conference "Media in Bulgaria: 30 Years Later", held at the New Bulgarian University on November 21, 2019, p. 248. ISBN 978-619-233-143-6.

6.4.9. Simeonova, G. New procedural rules for state aid as a public state receivable. Norma, 2016, no. 2, pp. 49 - 68. Quoted by: Mihailova, Ekaterina. Measures in the field of rule-making - Bulgarian and European requirements. Proceedings of the National Conference "10 years of Bulgaria in the EU - impact on public policies and legislation", p. 43. ISBN 978-619-233-025-5.

6.4.10. Simeonova, G. The Principle of Equality in Rights and Direct Taxes in the EU, Proceedings of the International Scientific Conference in Honor of Academician Antonio Fernandez de Buchan and Fernandez, "Citizens' Rights and their Protection", pp. 441-456. Quoted by: Simeonov, Atanas. The balance between the rights and obligations of passive entities in the tax relationship. Proceedings of the scientific conference on the occasion of the 120th anniversary of the birth of Prof. Dr. Tseko Torbov, "On the values of law" held at the New Bulgarian University on May 15, 2019, pp. 173. ISBN 978-619 -233-118-4 (online).

6.5. Additional requirements of the NBU under Group of indicators G (225 out of 50 required):

6.5.1. Existence of a research or creative program (10 points). Ch. Assistant Professor Dr. Ginka Simeonova presented a Research Program.

6.5.2. Membership in national and / or international organizations and associations in the respective professional field (10 points). Ch. Assistant Professor Dr. Ginka Simeonova is a member of the Union of Lawyers in Bulgaria.

6.5.3. Scientific publications, other than those presented at the end of the doctoral program (30 points):

a) Simeonova, G., Simeonov, A. Effect of the court decision for annulment or annulment of by-laws. *Ius Romanum*, no. 1/2018, pp. 514-531. ISSN 2367-7007 (online).

b) Simeonova, G. New procedural rules for state aid as a public state receivable, *Norma*, 2016, no. 2, pp. 49-68.

c) Simeonova, G., Simeonov, A. The principle of legal certainty and the principle of legitimate expectations - a guarantee for the beneficiary when spending EU funds. In: *Challenges to the*

financial management and control of EU funds. Proceedings of the International Scientific and Applied Conference, Sofia: St. Kliment Ohridski University Press, 2016, pp. 234-253. ISBN 978-954-07-4203-8.

d) Simeonova, G. Rights of taxpayers in fulfilling their basic constitutional obligation to pay tax. - In: Collection: "25 years of the Constitution of the Republic of Bulgaria in the perspective of the rule of law, democracy and protection of fundamental rights?" Sofia: National Assembly, 2016, pp. 131-139.

6.5.4. Participation in program improvement and development of courses for programs (30 points). Ginka Simeonova has developed courses for the Master's program "Law" (course LAWN521 Legal Aid Regime and course LAWN 422 Customs Law) and a Workshop on Public Law, together with the School of Professional and Continuing Education at NBU.

6.5.5. Organizing and conducting a scientific school, university-wide scientific seminar, scientific conference, scientific congress, creative festival (100 points):

a) National Scientific Conference "10 years of Bulgaria in the European Union - impact on the development of public policies and legislation", held on 10.11.2017 at the New Bulgarian University, Building 1, Hall7.

b) National Scientific Conference on the occasion of 120 years since the birth of Prof. Tseko Torbov, held at the New Bulgarian University, May 15, 2019, 9.30 am, Hall 210, Building 1.

c) International Scientific Conference "Citizens' Rights and Their Protection", held on November 6, 2018 at the New Bulgarian University, Building 1, 310 room Prof. Petar Mutafchiev".

d) National scientific-practical conference "Media in Bulgaria: 30 years later", held on 21.11.2019, 09:30, at the New Bulgarian University, Building 1, Hall.

e) The National Scientific Conference "Rule of Law - Current Issues", held on December 1, 2020 online (<https://law.nbu.bg/bg/vyrhovenstvo-na-pravoto-aktualni-problemi>).

6.5.6. Creation and development of a scientific / creative team or a scientific / creative school (25 points). Ch. Assistant Professor Dr. Ginka Simeonova has been the head of a circle in Tax Law and Procedure since 2019/2020.

6.5.7. Proven professional applied skills in the relevant scientific field and professional field (20 points). Ch. Assistant Professor Dr. Ginka Simeonova presented evidence of participation as an expert in the drafting of the Law on Administrative Violations and Penalties for the political party "IMRO - Bulgarian National Movement".

6.6. Additional requirements of the NBU under Group of indicators H (120 out of 70 required):

6.6.1. Average grade from the satisfaction surveys of students per course and teacher over 4.00 (10 points). The Center for Quality and Evaluation of New Bulgarian University summarizes the average grade of Ch. Assistant Professor Dr. Ginka Simeonova from the student satisfaction surveys of her courses and points out that the average score from the student surveys for the last ten semesters is excellent 4.88 (max. 5.00).

6.6.2. Author's study materials for at least one course in paper form and / or Moodle (20 points). Ch. Assistant Professor Ginka Simeonova, PhD, has provided two courses LAWN404 Financial Law and LAWN506 Tax Law in accordance with the requirements of the NBU with author's study materials through the Moodle platform NBU.

6.6.3. Collaboration with students in research or creative projects (60 points). Attached are three different projects conducted at NBU together with law students:

a) Student scientific readings - 21.01.2021.

b) Series of thematic seminars with the common title "Financial instruments for the implementation of EU policies", 4 editions in the period 19.04.2017 - 17.12.2018.

c) The taxes are interesting - April 24, 2018.

6.6.4. Provided internships or internships for students (10 points). Evidence of insurance provided by Ch. Assistant Professor Dr. Ginka Simeonova legal experience in the period 26.09.2017 - 25.05.2020 as a student in the master's program "Law" of the New Bulgarian University in the law firm "Tocheva and Mandajieva".

6.6.5. Provided participation of students in creative events outside the NBU, national and international competitions, Olympiads, forums (20 points). Evidence of participation and receipt of a prize by third-year students from the Master's program "Law" of NBU in the competition in tax law "Game of tax", organized by the Association for International Law Competitions IMCCA and the international consulting company Ernst & Young Bulgaria, held in the period 19.04 - 21.04.2019 in the building of the Supreme Administrative Court in three stages.

6.7. Additional requirements of the NBU on Group of indicators I (145 out of 70 required):

6.7.1. Participation as a trainee in the training program of the teaching and administrative staff of NBU (90 points):

a) Hybrid teaching, 9.09.2020

b) More effective teaching in digital environment, 16.09.2020

c) Electronic training of students in the master's program "Law", 17.09.2020

d) Electronic training of students in the master's program "Law", 24.09.2020

e) The next meeting of the teacher's cafe, 30.09.2020

f) Discussion of good practices in Moodle, 7.10.2020

g) Hybrid teaching, 14.10.2020

h) Course design, 21.10.2020

i) On-site creation and writing and PlagScan, 18.11.2020

6.7.2. Participation as a trainer (20 points). Ch. Assistant Professor Dr. Ginka Simeonova is Moodle Coordinator of the Law Department.

6.7.3. Fulfillment of academic obligations: regular participation in the meetings of the departmental / program council, observance of reception hours, regular conduct of classes (10 points). Ch. Assistant Professor Dr. Ginka Valerieva Simeonova regularly and actively participates in the meetings of the Departmental Council. She observes her reception time and conducts regular classes.

6.7.4. Participation in the Program Council, Faculty Council and / or Academic Council (15 points). Ch. Assistant Professor Dr. Ginka Valerieva Simeonova regularly and actively participates in the meetings of the Program Council of the Law Program from the beginning of the academic year 2019/2020 to the present.

6.7.5. No penalty under the Labor Code (10 points). Ch. Assistant Professor Dr. Ginka Valerieva Simeonova was not punished under the Labor Code.

7. Data for the competition

7.1. In the State Gazette, issue 95 of 16.11.2021. New Bulgarian University announces a competition for the academic position of "Associate Professor" in the field of higher education: 3. Social, economic and legal sciences in the professional field: 3.6. Law (Financial and Tax Law and Tax Process).

7.2. Pursuant to Art. 4, para. 2 and Art. 25 of the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB); Art. 57, para. 1-2 of the Regulations for implementation of the Law on the Protection of Human Rights and Fundamental Freedoms; Article 60, para. 1 of the Ordinance on the development of the academic staff of NBU, decision № 4 / 21.12.2021 of the Academic Council of NBU and order № Z-RK-93 / 6.01.2022 of the Rector of New Bulgarian University I have been appointed titular internal member of a scientific jury in the announced competition for the academic position "Associate Professor" in a professional field: 3.6. Law (Financial and Tax Law and Tax Process) at the New Bulgarian University.

7.3. At the first meeting of the scientific jury in the announced competition for the academic position "Associate Professor" in the professional field 3.6. I was rightly appointed chairman

of the jury and internal reviewer, who must check whether the candidate Ch. Assistant Professor Dr. Ginka Valerieva Simeonova meets the minimum national requirements for holding the position.

Conclusion

Pursuant to Art. 2b of the Law for the development of the academic staff in the Republic of Bulgaria, art. 53 and Art. 57a of the regulations for its application, art. 56, para. 2 of the Ordinance on the development of the academic staff of NBU and the documents and evidence presented in the competition, I give the following assessment of the candidate Ch. Assistant Professor Dr. Ginka Valerieva Simeonova:

1. has acquired the educational and scientific degree "Doctor" for the regulated profession of lawyer in the same specialty - "Law";
2. holds 1 year and 10 months the position of "assistant" and over 4.5 years the academic position of "chief assistant" at the New Bulgarian University, which exceeds the two-year minimum term required by this sub-criterion; and is a distinguished specialist in practice with proven achievements in his field as a legal adviser to Val Technology EOOD, external consultant to the State Commission for Energy and Water Regulation and the Law Firm Simeonov and Sons;
3. presented a published monographic work "Public government receivables without tax nature originating in the European Union" and 4 publications in specialized scientific journals, which do not repeat those presented for obtaining the educational and scientific degree "Doctor";
4. meets the minimum national requirements (390 out of 300 required points) and the additional requirements of the NBU (490 out of 170 required points);
5. there is no proven plagiarism in her scientific works according to the statutory order.

My personal impressions of Ginka Simeonova are that she is an excellent legal expert. The monograph "Public non-tax receivables originating in the European Union" is not her first work. I participated in the scientific jury in the defense of her doctoral thesis on the administrative law regime of state aid. Both then and now I find that the author focuses on new, unknown and unexplored legal issues. I remain with another conviction - Ch. Assistant Professor Dr. Ginka Simeonova accepts the professional challenge to study issues of particular complexity. Particular complexity, which stems from the lack of sufficient doctrinal national and international sources, but also difficulty, which is mainly due to the practical applicability of the legal institutes it studies. There are few lawyers in the field of Bulgarian public law who

dare to follow such a difficult path of creative research on a topic that is strictly specific and at the same time very important for practice, but requires excellent theoretical author's training to ensure the creation of a quality intellectual product. And in this particular case we are facing an extremely valuable scientific work that cannot be written by everyone. This skill belongs to Ch. Assistant Professor Dr. Ginka Simeonova and I congratulate her on the achieved professional and creative success with its creation. In addition to the above, I will note that the other publications with which she participates in this competition are extremely valuable in scientific terms due to the practical applicability of the topics studied in them.

Having in mind the above, I find that the candidacy of Ch. Assistant Professor Dr. Ginka Valerieva Simeonova meets the national minimum requirements and the additional ones of the New Bulgarian University, which are applied for the academic position of "Associate Professor". On this basis, I present my positive review of the candidate in the competition, proposing that the Academic Council elect Ch. Assistant Professor Dr. Ginka Valerieva Simeonova for the academic position of "Associate Professor" in the field of higher education 3. Social, economic and legal sciences, in the professional field 3.6. Law (Financial and Tax Law and Tax Process).

Prof. Raina Nikolova, Doctor of Legal Sciences,
lecturer at NBU