

REVIEW

by Sasho Georgiev Penov - Professor, PHD

at the Faculty of Law at Sofia University “St. Kl. Ohridski ”, scientific field 3.6 Law concerning: the scientific papers for participation in a competition for the academic position of associate professor in the professional field 3.6 Law (Financial and Tax Law and Tax Process), announced in the State Gazette, issue no. 95 of 16.11.2021 with candidate chief assistant, Ginka Valerieva Simeonova, PHD

I. Assessment of compliance with the minimum national requirements and the requirements of the New Bulgarian University

Dr. Ginka Simeonova has presented documentation in the tender dossier showing that she has fulfilled the scientific and teaching requirements for the Associate Professor academic position set out in Art. 24, para 1 of the Law for the Development of the Academic Staff in the Republic of Bulgaria and in Art. 58, para 1 of the NBU Regulation for the Development of the Academic Staff.

In 2014 Ginka Simeonova received the educational and scientific degree "PHD" in the scientific field 3.6. Law with successfully defended dissertation "Administrative and legal regime of state aid". (Art. 24, para. 1, item 1 of the Law for the Development of the Academic Staff in the Republic of Bulgaria). He has held the academic position of Assistant / Chief Assistant since 2015 (more than two years) (Art. 24, para. 1, item 2, item “a” of the Law for the Development of the Academic Staff in the Republic of Bulgaria) and is a proven specialist with practical experience with proven achievements in his field. Article 24, paragraph 1, item 2, item “d” of the the Law for the Development of the Academic Staff in the Republic of Bulgaria). Pursuant to the provision of Art. 24, para. 1, item 3 of the Law for the Development of the Academic Staff in the Republic of Bulgaria, a published monographic work and other scientific publications in the field of the competition are presented, and in view of their content they do not repeat the submitted for the acquisition of the educational and scientific degree "PHD".

The evaluation of the scientific and teaching activities of Ginka Simeonova imposes the conclusion that they meet the minimum national requirements under Art. 2b, para. 2, 3 and 5 of the Law for the Development of the Academic Staff in the Republic of Bulgaria and the provisions of regulations for the implementation of this law (Art. 26, para. 1, item 4 the Law for the Development of the Academic Staff in the Republic of Bulgaria). There are no data for proven plagiarism in the scientific works submitted for participation in the competition (Art. 24, para. 1, item 5 the Law for the Development of the Academic Staff in the Republic of Bulgaria).

The material legal conditions are met and the procedural rules for holding the academic position of associate professor provided for in the NBU Regulation for the Development of the Academic Staff (Art. 56, Art. 63).

II. Research (creative) activity and results

1. Evaluation of the monographic work, creative performances or other publications, corresponding in volume and integrity of the monographic work, including evaluation of the scientific and scientific-applied contributions of the author.

The presented monographic work, published by the Publishing House of the New Bulgarian University (ISBN 978-619-233-158-0) has a volume of 418 pages, including used literature. The habilitation thesis is peer-reviewed.

The presented monographic work "Public receivables without tax character originating from the European Union" is distinguished by its novelty in the Bulgarian legal literature. For the first time in our national legal research, it comprehensively considers the receivables defined as public in the Bulgarian Tax Code, which arise on the basis of norms of the primary and secondary law of the European Union. Legal regulation of these receivables in Art. 162 Tax Code is abstract and concise and is limited to three paragraphs - Article 162, para. 5, 6, 7. The content of these provisions is revealed in the monograph and analyzed in its entirety. The legal characteristics of the different types of public receivables covered by the regulations are clarified. The content of the work, aimed at revealing the meaning of the legal framework contained in the Tax Code and in the various acts of EU law, is an indisputable scientific contribution.

The work is characterized by its relevance. Behind the abstract and general legal regulation of public receivables in the Tax Code arising on the grounds regulated by the law of the European Union are revealed a number of legal acts, the content of which is dynamic. The study of their current content, the grounds for the occurrence of the receivables and their characteristics give an idea to the practicing lawyers and the scientific community for the purposes of the development of the legal framework.

The work is characterized by the comprehensiveness of the studied subject. It examines the overall development of legal relations arising in connection with public receivables subject to research. The grounds for the emergence and repayment of these legal relations are outlined. Procedural aspects are also considered. This makes it possible to draw scientific conclusions about the application of various institutes of financial regulation in the development of legal relations.

The work is distinguished by the scientific apparatus used in it. Based on the in-depth knowledge of the Bulgarian financial law theory, problems are outlined in it and opinions are offered for overcoming them in the application of the legal framework. The content of the work reveals precise knowledge and in-depth legal analysis of the research material.

The work also reveals a thorough knowledge of the theory of European Union law and the case law of the Court of Justice of the European Union relevant to the research issues. They are combined with knowledge of the national financial and legal framework and the general regime of public receivables established in the Bulgarian Tax Code, which requires academic and practical knowledge of administrative and civil law. From the content of the work it is established that it is aimed not only at solving theoretical issues, but also at the practical application of the legal framework.

Structurally, the work contains five chapters. A separate general part (Chapter One) is revealed and in separate chapters (Chapters two to five) the different types of public receivables originating from the law of the European Union are discussed. This structure of the content

from a methodological point of view is sustainable and allows to reveal the overall legal regime of the discussed public receivables. This research approach allows to reveal the social significance of the researched matter, in the interpretation of which the specific legal methods are used.

The Information on the original scientific contributions attached to the competition documentation correctly describes the scientific contributions contained in the monograph. On the one hand, public receivables are outlined, they are included in the group of public receivables without tax character of EU origin, and five subtypes of public receivables are considered. The most important common feature for them in defining them as public receivables from the national legal order is emerging - their occurrence on the basis of the legal framework of EU law or national law of a Member State and their connection are offenses. I share the author's understanding that the Bulgarian legislator should not only mechanically supplement the catalog of public receivables, regulated in Art. 162, para. 2 of the Bulgarian Tax Code and that in fulfilling the obligations of our country related to our EU membership, their real and effective implementation means not only that there is a formal regulation in our national legal acts, but the specifics of this group of public receivables should be taken into account. to be reflected in the mechanisms for their implementation.

My general conclusion is that the work contains new, current and scientifically based contributions.

2. Evaluation of the contributions in the other attached publications (creative performances), made after the appointment of the academic position "Chief Assistant". It also includes an assessment of the peer review requirement.

Four articles were presented for the participation in the competition.

The article "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) is published in a peer-reviewed edition according to the list of contemporary Bulgarian scientific journals with scientific peer-review maintained by the National Center for Information and Documentation. Based on the clarification of the concept of "irregularity", the article examines the legal consequences of financial corrections, which are essentially public receivables. Their function is to recover from the illegal spending of EU budget funds. Scientific contribution in the article the study of the legal regime of interest rates.

The article "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) is published in a peer-reviewed edition according to the list of contemporary Bulgarian scientific publications with scientific peer-review maintained by the National Center for Information and Documentation. The content of the article builds on the dissertation of the candidate "Administrative and legal regime of state aid". It examines on the basis of the state aid legislation in national law and EU law the actual composition of state aid that leads to the emergence of public state receivables and its implementation, thus the author scientifically substantiates the characteristics of this type of receivables, and some of the proposals *de lege ferenda* include the new State Aid Act adopted in 2017.

The article "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, ISBN 978-619-233-079-8 (print), ISBN 978-619-233-078-1 (online) is published in a peer-reviewed collection according to the list of contemporary Bulgarian scientific journals with scientific peer-review maintained by the National Center for Information and Documentation. For the first time in the Bulgarian legal literature, it analyzes the principle of equality in the taxation of direct taxes in a comparable aspect of their legal framework in EU law and national law. The conclusions in the article on the application of this principle by the bodies of the revenue administration and in order to protect the legal rights and interests of citizens and their organizations can be defined as a theoretical contribution.

The article "State Interference in Economic Life", On the Values in Law. Sat paper with reports and articles from a 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) is published in a peer-reviewed collection according to the list of contemporary Bulgarian scientific journals with scientific peer-review maintained by the National Center for Information and Documentation. It examines the relationship between a market economy based on the principles of free and fair competition and state intervention in the context of balancing the market and efficient allocation of resources in order to meet the needs of society, while preserving social justice. and equality guaranteed by established legal systems. This is a little-studied issue in the Bulgarian legal literature, which is why I believe that the article contains scientific contributions.

The candidate's scientific work includes other scientific publications, characterized by in-depth legal analysis of the issues studied in them, which are not presented for participation in the competition, but are known to specialists in financial and administrative law and useful in my opinion to improve the legal framework and better law enforcement.

My general conclusion is that the articles submitted for participation in the competition contain useful scientific and practical contributions.

3. Citation from other authors.

In the documentation submitted for participation in the competition, a reference to the citations in monographs and collective volumes with scientific review is attached. These citations are sufficient to reach and exceed the minimum required scientometric indicators for participation in the competition, but in my opinion they are not exhaustive. Based on her scientific activity, the candidate is a frequently cited author in the contemporary Bulgarian financial and legal literature.

4. Evaluation of the results of participation in research and creative projects and application of the obtained results in practice.

The candidate participates in many scientific and creative initiatives after taking the academic position of assistant at NBU:

- 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.
- 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.
- 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 ”.
- National scientific-practical conference "Media in Bulgaria: 30 years later", held on November 21, 2019, 09:30, at the New Bulgarian University, Building 1, Hall.
- "Rule of Law - current issues", held on December 1, 2020 online (<https://law.nbu.bg/bg/vyrhovenstvo-na-pravoto-aktualni-problemi>).

The presented participations in scientific initiatives define the candidate as an active member of the scientific community with lasting interests in the subject she studies.

III. Teaching and learning activities

1. Classroom and extracurricular employment, work in the electronic training module "MOODLE - NBU", providing student internships and internships, working with students and PhD students.

The candidate was evaluated positively by the attestation commission at NBU and in the surveys of students for her teaching and teaching work. She is also the Moodle Coordinator of the Law Department.

She has developed courses for the Master's program "Law" (course LAWN521 Legal State Aid Regime and course LAWN 422 Customs Law) and Practicum in Public Law, together with the School of Vocational and Continuing Education at NBU. She 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 NBU Moodle platform. She has organized and participated in joint projects with students: Student Scientific Readings - 21.01.2021, A series of thematic seminars with the common title "Financial instruments for the implementation of EU policies", Taxes are interesting - 24.04.2018. Organizes participation and receiving a prize from 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.

2. Grades from student surveys.

The average score of Ch. Assistant Professor Dr. Ginka Simeonova from the surveys for student satisfaction with the courses she leads for the last ten semesters is excellent 4.88 (max. 5.00).

My general conclusion is that the teaching and teaching activity of the candidate is highly appreciated by her colleagues and students.

IV. Administrative and public and activity

1. Participation in collective governing bodies of NBU.

According to the presented Ch. Assistant Professor Dr. Ginka Valerieva Simeonova regularly and actively participates in the meetings of the Departmental Council and the Program Council of the Law Program.

2. Social activity.

Ginka Simeonova is a member of the Union of Lawyers in Bulgaria.

3. Attracting students to the program.

The candidate is the head of the circle on Tax Law and Process from 2019/2020 at NBU.

V. Personal impressions of the candidate.

I have known the candidate from her enrollment for doctoral studies at the Department of Administrative Law at the Faculty of Law of Sofia University "St. Kl. Ohrid ". The successful acquisition of the educational and scientific degree "PHD" and the dissertation on "Administrative Law Regime of State Aid", a positive assessment of students and teaching staff for her teaching give me reason to believe that she is conscientious and committed to scientific and teaching law.

VI. Opinions, recommendations and notes on the activities and achievements of the candidate

The overall scientific activity of the candidate is related to the theoretical interpretation of new legal regulations of practical importance. Thanks to this activity she was built and accepted as an authoritative and respected specialist. My recommendations to her are to continue based on her experience so far to explore new issues in law relevant to law enforcement.

Conclusion

Based on my review, I express a positive assessment of the results of the academic activity (scientific and teaching) of Ginka Valerieva Simeonova presented for participation in the competition for the academic position of "Associate Professor". The positive assessment gives me grounds to vote "FOR" her proposal and admission for election by the Academic Council of the New Bulgarian University for the academic position of "Associate Professor in the professional field 3.6. Law (Financial and Tax Law and Tax Process) '.

Prof. Sasho Penov