

ASSESSMENT

by Assoc. Prof. Dr. Yuriy Strashimirov Kuchev

Sofia University “St. Kliment Ohridski,” Associate Professor in professional field 3. Social, Economic and Legal Studies, professional field 3.6. Law (Financial and Tax Law), of the academic papers submitted for participation in a competition for the position of Associate Professor in the field 3.6. Law (Financial and Tax Law and Tax Procedure), published by New Bulgarian University (NBU) in SG, Issue 95 of 16 November 2021, candidate: Chief Assist. Dr. Ginka Valerieva Simeonova

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

Ch. Assist. Dr. Ginka Valerieva Simeonova has submitted documents in support of her participation in the competition. It is evident that the candidate fulfils the requirements and conditions laid down in the Development of Academic Staff in the Republic of Bulgaria Act (DASRBA), and that she also meets the additional requirements of NBU for occupying the academic position of “Associate Professor” in professional field 3.6. Law. Dr. Ginka Simeonova has provided documents certifying that she has been awarded the academic qualification of “Doctor of Law.” She has presented a monograph titled *“Public Receivables Without Tax Character Originating in the European Union,”* published in 2021. The candidate’s self-assessment and the evidence appended thereto show that she has occupied the position of Chief Assistant at NBU for more than two years and that she satisfies the minimum national requirements under Art. 2b of the DASRBA, as well as the additional requirements of NBU under Art. 58, par. 1 of the Ordinance on the Development of NBU’s Academic Staff. There is no legal evidence of plagiarism in the academic works of the candidate.

The candidature of Ch. Assist. Dr. Ginka Valerieva Simeonova satisfies the minimum national requirements, as well as the NBU requirements, and the candidate has even obtained more than the required number of points under many of the indicators.

II. Research (creative) activities and results

1. Assessment of the monographic works, including evaluation of the academic and applied contributions of the author.

The presented monograph titled *“Public Receivables Without Tax Character Originating in the European Union”* comprises 418 pages and includes: contents, list of abbreviations, introduction, five chapters, conclusion and bibliography consisting of 119 titles of Bulgarian and foreign authors, and 59 judgments of the CJEU. There are 451 footnotes. I would like to stress the fact that the presented monograph is the first extremely detailed study on the subject of non-tax public receivables originating in the EU. The monograph contains a number of **significant academic contributions**. Among the research’s considerable merits is the determination and systematization of the types of public receivables originating in the EU and the outline of their main characteristics. There is also an analysis of the relevant case-law under the Tax and Social Insurance Procedure Code (TSIPS). The concepts of debtor, enforceable act and the legal effects thereof are clearly defined. The similarities and differences between the types of non-tax public receivables originating in the EU are well-formulated. The purpose of

the financial and legal relations arising in this regard is clearly defined, not only with reference to providing financial resources for national budgets and the EU budget, but also with reference to protecting fundamental rights and freedoms within the EU and achieving the main objective of the sanction – prevention and education of society. A specificity of these legal relations is that they are rooted in the commission of a particular violation, as well as their link with a foreign legal order. A number of *de lege ferenda* proposals have been formulated clearly and concisely. I would like to highlight the presented argument that the Bulgarian legislation does not provide for a specific procedure for imposing precautionary measures on the basis of orders of the European Commission, as well as the proposal for establishing a body empowered to request or impose such measures. It would be best to stipulate an explicit hypothesis in the legislation, which would recognize such orders as grounds for initiating compulsory enforcement. The proposal to reduce and clarify Art. 162, par. 2, subpar. 8 of the TSIPC has merit, not only for the purposes of introducing a maximum wide, albeit sufficiently clear, text pertaining to the violations of the regime of provision of ESIF funds, but also with a view to rectifying an obvious terminological error. I also endorse the proposal to expand the enforcement grounds under Art. 209, par. 2 of the TSIPC, as well as the argument regarding the inapplicability of the mechanism for determining interest rates in accordance with the general rules of the domestic legal system.

2. Assessment of the contributions in the remaining provided publications written following the appointment to the academic position of “Chief Assistant,” including evaluation on fulfilling the requirement of reviewed papers

The 13 academic papers provided by the candidate for the purposes of this competition have not been previously submitted by her for the purposes of acquiring her doctoral degree. All the publications contain legal and academic contributions, as well as practical implications, accurately formulated by the author. The papers have been published in respectable and reviewed legal journals, and this has been taken into account by the Attestation Commission which has awarded the maximum points in this respect.

3. Citations by other authors

As can be seen from the evidence provided by the candidate, the publications of Dr. Ginka Simeonova have been cited in more than 10 monographs and collective volumes reviewed by experts.

III. Teaching activity

Ginka Valerieva Simeonova was appointed to the position of Assistant at NBU in 2015. In 2017, she won a competition to become Chief Assistant. As of the 2015/2016 academic year, she has been leading seminars in Financial Law, Tax Law and Tax Procedure. In addition, she delivers lectures in the core modules of these disciplines, as well as in other elective modules within NBU’s Law Programme. Dr. Simeonova has proposed and developed two new modules for the Law Programme: Customs Law (core module) and The Legal Regime of State Aid (elective). She has authored a number of study materials for the disciplines she teaches, which have been uploaded on Moodle for students to use. Ch. Assist. Dr. Ginka Simeonova has received a score of 4.88 (Very Good) out of 5.00 from the satisfaction surveys completed by students in the last 10 semesters (indicator 3.35 of the individual assessment table). The

candidate has participated in many academic and creative initiatives following her appointment as Assistant at NBU, which can be seen from the provided self-assessment.

Given her active teaching activities, Ch. Assist. Dr. Ginka Simeonova satisfies the normative legal requirements and NBU's additional criteria for academic staff development laid down in categories Ж, З and И of the self-assessment table.

IV. Administrative and public activities

Dr. Ginka Simeonova has provided evidence that she fulfils her academic obligations and regularly participates in the meetings of NBU's Law Department Council, and she respects her office hours. Since 2017, she has been a member of the Law Programme Council (indicator И.47 of the self-assessment table) and Department of Law Moodle Coordinator. Dr. Simeonova is also a member of the Bulgarian Jurists Union (indicator Ж.23 of the self-assessment table).

V. Personal impressions of the candidate

I know the candidate personally and I am fascinated by her intellectual and in-depth learning capabilities. I am confident that teaching is one of Ch. Assist. Dr. Ginka Simeonova's vocations, and this has been confirmed in conversations with colleagues, academics, tutors and students alike. Her academic activities are characterized with comprehensive and detailed examination of the investigated topic and relations.

VI. Opinions, recommendations and remarks on the activity and achievements of the candidate

I have no remarks and recommendations for Ch. Assist. Dr. Ginka Simeonova; I can only wish her to continue with her academic and creative development and to further establish her reputation as an expert in the field of non-tax public receivables originating in the EU.

In view of the above and following an assessment of the presented habilitation thesis and publications, it can be firmly concluded that the candidate Ch. Assist. Dr. Ginka Valerieva Simeonova possesses the necessary professional qualifications, significant academic papers and achievements, which motivates me to support her participation in the competition for becoming Associate Professor. Therefore, on the grounds of Art. 27a of the Development of Academic Staff in the Republic of Bulgaria Act, I am giving a positive assessment of her academic works and I am recommending to the respected assessment commission at NBU to decide in favour of advising the Faculty Council under the Master's Faculty at NBU to award Ch. Assist. Dr. Ginka Valerieva Simeonova the position of Associate Professor in professional field 3.6. Law (Financial and Tax Law and Tax Procedure).

Date: 21 March 2022

Assoc. Prof. Dr. Yuriy Strashimirov Kuchev