

OPINION

**by Prof. Tsvetan Georgiev Sivkov, Doctor of Legal Sciences,
Sofia University "St. Kliment Ohridski ", professor in professional field 3. Social,
economic and legal sciences, professional field 3.6. Law (administrative law and
administrative process) on the scientific papers submitted for participation in the
competition for the academic position of associate professor, in professional field 3.6.
Law (financial and tax law and tax process), announced by the New Bulgarian
University (NBU) in SG, issue 95 of 16.11.2021
with candidate Ch. Assistant Professor Dr. Ginka Valerieva Simeonova**

With Order №3-PK-93 from 06.01.2022 I have been appointed a member of the jury for conducting a competition for the academic position of "Associate Professor" in the professional field 3.6. Law / financial and tax law and tax process /, announced for the needs of the NBU.

The only candidate is Ch. Assistant Professor Dr. Ginka Valerieva Simeonova. By decision of the jury, of which I am a member, I am assigned to prepare and present an opinion on the submitted materials and the candidate participating in the competition.

I am fulfilling this obligation, which I gladly accepted. Dr. Simeonova was my doctoral student and brilliantly defended her scientific and educational degree "Doctor" at Sofia University.

In the following lines I present my opinion on the academic and scientific career of Dr. Simeonova.

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

In the competition are presented documents for participation from Ch. Assistant Professor Dr. Ginka Valerieva Simeonova. It is evident that the candidate fulfills the conditions and requirements of the Law for the Development of the Academic Staff in the Republic of Bulgaria, as well as meets the additional requirements of the NBU for holding the academic position "Associate Professor" in professional field 3.6. Right. Dr. Ginka Simeonova presented documents certifying that she had obtained the educational and scientific degree "Doctor" in law. She also presented a monograph entitled "Public non-tax receivables originating in the European Union", published in 2021.

From the self-assessment report of the candidate and the evidence to it it is clear that she held the position of chief assistant at NBU for more than two years and meets the minimum national requirements under Art. 58, para. 1 of the Ordinance on the development of the academic staff at NBU. There is no legally proven plagiarism in the scientific works of the candidate.

The candidacy of Ch. Assistant Professor Dr. Ginka Valerieva Simeonova meets the minimum national requirements and the requirements of the NBU, and a number of indicators have collected more than the required points.

II. Research (creative) activity and results

1. Evaluation of the monographic work, including evaluation of the author's scientific and applied contributions.

The monograph "Public receivables of non-tax nature originating in the European Union" presented in the competition with a volume of 418 pages. They are divided into 5 chapters, with introduction and conclusion. Literature on the topic, which was used by the author, is also attached. The problems that are the subject of research are arranged logically, according to their nature and development. This helps the author to systematically develop her theses, to present reasonable and logical conclusions. The literature used shows in-depth knowledge of the subject, the possibility of theoretical summaries at a high level. It is an indicator of something else that is important. The literature that is cited and used is an indicator of Dr. Simeonova's respect for colleagues who have worked before her in this or similar matters. For this she deserves special respect.

Traditionally, opinions and reviews contain assessments of the contributions of the presented work to the development of the theory and to the improvement of the normative base. This is natural, because it is a monographic study, on the basis of which the author presents her well-founded and well-founded claims to hold the academic position of "associate professor". The contribution moments are numerous, important and of practical value. I believe that on their basis it can be reasonably concluded that Dr. Simeonova has grown significantly in her academic development and this monograph will take its rightful place in the theory of public law.

I will not dwell on all the contributions that impressed me. I will point out a few. I consider it important to analyze these receivables and their differences with other public receivables. I was particularly impressed by the connection with EU law. This is where the link between national and EU law emerges.

It is important to note the clarification of the concept of "non-taxable". Here is developed the essence of this financial resource and one of its important characteristics - the protection of fundamental rights and freedoms within the EU. The very listing and systematization of public receivables without tax character has its place in theory and practice.

The connection of these receivables with the acts establishing them is very well presented. The complexity that stems from the fact that this is done by acts outside national law has been revealed.

All interested parties should pay attention to the shortcomings of the existing legal framework, which are logically and analytically presented by the author. Here again, it is based on the existence of regulations in domestic and European law.

These are not the only conclusions that have a contributing character in the work of Dr. Simeonova, but I believe that these are the most important and fundamental in this matter.

They strengthen my conviction that Dr. Ginka Simeonova has the necessary qualities and academic potential to move into the category of habilitated lecturers in financial law.

The monographic study is presented and written in good Bulgarian. Regardless of the complexity of the matter, the exhibition is legible and logically justified, for which the author should be congratulated.

2. Evaluation of the contributions in the other attached publications, made after the appointment of the academic position "Ch. assistant ", incl. assessment of the requirement for peer-reviewed publications

The 15 scientific articles submitted by the candidate in the competition did not participate in the procedure for obtaining the educational and scientific degree "Doctor". All of them have been written carefully, showing Dr. Simeonova's desire for theoretical work, for researching important issues in the field of Bulgarian and European law. On the basis of her research, an entirely new Law on State Aid was adopted.

Among the articles submitted for review, I would like to highlight the "Principle of Equality of Rights and Direct Taxes in the EU". It presents the principle of equality and its link to direct taxation within the EU in the context of the link between national financial and tax systems and the EU internal market. It is interesting to note that national tax rules can lead to inconsistent tax treatment when applied in a cross-border context.

I was impressed by the article "State Interference in Economic Life". It is interesting here to present the interrelationships between a market economy based on the principles of

freedom and fair competition and state intervention to meet the needs of society while maintaining social justice and equality.

The topic of the use of European funds is also present in the work of Dr. Ginka Simeonova. In the article "Challenges to the identification of financial irregularities and corrections under the Law on the Management of European Structural and Investment Funds" the author clarifies the concept of "irregularity" as a violation of EU law as a result of action or inaction by an economic operator. there has been or would be a result of a breach of the general budget of the Communities or of the budgets managed by them. Dr. Simeonova raises the question of the due interest in the hypotheses studied and considers the differences in the amount of interest under European and national law.

3. Citation from other authors

As can be seen from the documents attached by the candidate, which are evidence of the relevant facts, the publications of Dr. Ginka Simeonova are cited in monographs and collective volumes with scientific review (10). This speaks of Dr. Simeonova's authority in the scientific community and the high quality of her scientific output.

III. Teaching and learning activities

Dr. Ginka Valerieeva Simeonova was appointed assistant at NBU in 2015. After a competition she was appointed chief assistant in 2017. Since the academic year 2015/2016 she has been conducting seminars - exercises in financial law, exercises in tax law, exercises in tax process. He gives lectures on the main compulsory courses in the same disciplines, as well as elective courses in the Law program of NBU. Dr. Simeonova has proposed and developed two new courses for the Law Program - Customs Law (compulsory course) and State Aid Legal Regime (elective course). She has prepared a number of author's study materials on the taught disciplines, uploaded for use by students at Moodle. Ch. Assistant Professor Dr. Ginka Simeonova received an average grade of Very Good 4.88 (with a maximum grade of 5.00) from the student satisfaction surveys for the last 10 semesters (indicator H.35 of the table for individual assessment). The candidate participates in many scientific and creative initiatives after taking the academic position of assistant at NBU, as evidenced by the submitted self-assessment.

With his active teaching and learning activities, Ch. Assistant Professor Dr. Ginka Simeonova fulfills the normative requirements of the law and the additional criteria of the NBU for the development of the academic staff, set in groups G, H and I of the table for individual assessment.

IV. Administrative and public activities

Dr. Ginka Simeonova presents evidence that she fulfills her academic duties and regularly participates in the meetings of the Board of the Law Department of the NBU, observes her reception hours, etc. Since 2017, she has been a member of the Program Council of the Law Program (indicator I.47 of the individual evaluation table) and Moodle Coordinator of the Law Department, NBU. Dr. Simeonova is also a member of the Union of Lawyers in Bulgaria (indicator G.23. Of the table for individual assessment).

V. Personal impressions of the candidate

Apart from the presented documents, the monograph and the number of articles with which Dr. Simeonova participates in the competition for associate professor of financial law, I can share my personal impressions of her.

For many years she was an assistant in administrative law and administrative process at the Faculty of Law at Sofia University. I was also her research supervisor.

He treated the students with care, worked actively for their preparation and conscientiously performed his duties. He had a good reputation and authority among his colleagues. Defend your doctorate in an indisputable way. In the process of writing the doctorate, there is an undoubted growth and desire for academic activity. Demonstrated in-depth knowledge of public law.

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

I wish Dr. Simeonova success in her scientific and academic career. I believe that the academic position of "associate professor" corresponds to her development as a university lecturer.

Due to the considerations presented so far, I believe that Dr. Ginka Simeonova has the qualities, scientific achievements and authority in the scientific and collegial community to take the academic position of "Associate Professor". It meets the requirements of ZRASRB and the bylaws on its implementation and therefore this new, higher academic position will fully meet the level of its development as a teacher and scientist. My opinion is undoubtedly positive and I hope that the other members of the jury agree.

Prof. Tsvetan Georgiev Sivkov, Doctor of Legal Sciences