

OPINION

By Prof. Dr. Ekaterina Ivanova Mihaylova, Professor of History of State and Law at the Department of Law at the New Bulgarian University, appointed a member of the scientific jury by Order Z-RK-93 / 06.01.2021 of the Rector of NBU

On the scientific papers submitted for participation in the competition for the academic position of associate professor at NBU, in the professional field 3.6. Law (financial and tax law and tax process), announced in SG no. 95 / 06.11.2021, with candidate Ch. Assistant Professor Dr. Ginka Valerieva Simeonova.

On the basis of my appointment as a member of a scientific jury, I am preparing this opinion on the competition announced and described above. The opinion complies with the requirements of the existing Law on the Development of Academic Staff, the requirements of the Regulations for the Application of the Law and the Ordinance on the Development of Academic Staff at NBU.

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 by Ch. Assistant Professor Dr. Ginka Valerieva Simeonova, who is the only candidate. From them it can be concluded that the candidate has met the requirements of the Law for the development of the academic staff in the Republic of Bulgaria, namely:

The candidate certifies with a diploma that in 2014 she obtained the educational and scientific degree "Doctor" in the professional field 3.6 Law at Sofia University "St. Kliment Ohridski".

She has presented a monograph as follows: "Public receivables without tax nature originating in the European Union", NBU Publishing House, 2021. ISBN 978-619-233-158-0

Dr. Ginka Valerieva Simeonova has been the Chief Assistant in the Law Department of the New Bulgarian University since April 2017, she has held this position for more than two years according to the requirements of the NBU.

The candidate Ch. Ginka Valerieva Simeonova, Ph.D. indicators of the minimum national requirements, as well as the mandatory conditions of the NBU for holding the academic position of "Associate Professor".

In view of the above, I can conclude that the candidacy of Ch. Assistant Professor Dr. Ginka Simeonova meets the minimum national requirements and the additional requirements of the NBU for holding the academic position of "Associate Professor" in the professional field 3.6. Law (financial and tax law and tax process).

II. Research (creative) activity and results

1. The monographic work "Public receivables without tax character originating from the European Union", presented in the competition by the candidate, NBU Publishing House, 2021. ISBN 978-619-233-158-0 with reviewers Prof. Raina Nikolova, Ph.D. Prof. Dr. Evelina Dimitrova and Scientific Editor: Assoc. Prof. Dr. Katerina Yocheva, has 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.

My finding is that the overall layout of the work, including the content, footnotes, citations, bibliography, meets established academic standards and represents significant scientific contributions. Without claiming to be exhaustive, I will point out the most important in my opinion.

In the monograph for the first time a comprehensive study of public receivables without tax character originating from the European Union (EU) is made. They represent a separate group, part of those regulated in Art. 162 Tax Code public receivables. They are characterized by specific features that distinguish them significantly from other public receivables. Their main feature is their connection with EU law. It is precisely the rules laid down in it and in the national laws of the Member States that are the source of the legal basis for the creation, development and repayment of financial relationships the subject of which is non-taxable public receivables originating in the EU.

Emphasis is placed on the connection of these receivables with the integration processes in the community itself, based on mutual conditionality and the need for cooperation. The essential characteristics of these receivables are analyzed through the concept of "non-tax nature". The reason is that they aim not only to provide financial resources to provide revenue to national or Union budgets, but also to protect fundamental rights and freedoms within the EU.

Through their effective implementation, basic principles are applied, on which the possibility of the EU functioning as a union in general is based. The implementation of this group of claims is based on the implementation of the principle of sound financial management, the principle of protection of the financial interests of the Union, protection of free and fair competition, cooperation in criminal and civil matters.

Public non-tax receivables originating in the EU have a dual purpose. On the one hand, they are of a monetary nature and go to the budget. On the other hand, their main task is to realize the compensatory / restorative nature they have.

The author determines which public receivables are included in the group of non-taxable public receivables originating in the EU. Five subtypes of public receivables are considered. The most significant similarity between them is examined, apart from their connection with a foreign legal order (EU law or national law of a Member State). This is the legal fact, part of the complex factual composition of the realization of receivables, which is fundamental for the development of the financial relationship.

The fact that public receivables of non-tax nature originating in the EU have a number of peculiarities in relation to the acts establishing them is analyzed. Another feature that is studied and summarized is related to the way in which public non-tax receivables of EU origin are executed.

The monograph also outlines several shortcomings of the existing legal framework related to non-taxable public receivables originating in the EU. The specifics of the Union law with direct application in the Republic of Bulgaria must be increasingly subject to reconsideration by the legislator, when our national legal order regulates institutions related to the application of such pan-European rules. In this context, several proposals have been made *de lege ferenda*.

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". The above-mentioned high scientific activity of the candidate shows that the publications are focused mainly in the field of financial and tax law. The author is not afraid to analyze problems that are new or insufficiently studied in the scientific literature and represent in-depth studies and analyzes that have been published in authoritative publications.

3. Citation from other authors

The candidate Ch. Assistant Professor Dr. Ginka Valerieva Simeonova has cited 10 citations in monographs and collective volumes with scientific review. This indicator shows that the candidate is well known as an author who analyzes and publishes scientific papers and enjoys authority and respect among other authors researching similar material.

III. Teaching and learning activities

The candidate Ch. Assistant Professor Ginka Valerieeva Simeonova, PhD, fulfills all the criteria of the NBU for teaching load, according to all indicators. Her teaching career at NBU began in 2015 as an assistant in financial and tax law. In 2017 she was appointed to the academic position of Chief Assistant. He leads classroom and extracurricular courses in the Master's program in Law.

Dr. Simeonova has proposed and developed two new courses for the Law Program - Customs Law (compulsory course) and State Aid Legal Regime (elective course). The candidate fully fulfills his / her academic duties, works in the electronic training module "MOODLE - NBU".

Also organizes conferences, discussions, public lectures, a series of seminars. Creates and leads the Tax Law and Process Circle. Prepares students for participation in national competitions. Participates as a student in training programs conducted at the university. The average score for satisfaction with student surveys is over 4.88 with a maximum of 5.00.

IV. Administrative and public activities

Ch. Assistant Professor Dr. Ginka Simeonova is a member of the Council of the Department of Law and the Program Council, in whose meetings and work she regularly participates and is actively involved in the projects of the Department, incl. in the current project for the study of legal education under the Human Rights project in Bulgaria, in which the Law Department of the NBU cooperates with the Ministry of Justice and the Norwegian Center for Human Rights.

She also has an impressive public and professional activity: expert activity in the field of legislation; member of the Union of Lawyers in Bulgaria, member of the editorial board of the Law Journal of the New Bulgarian University (Law Journal or NBU).

Dr. Simeonova is also a Moodle Coordinator for colleagues from the Department of Law.

V. Personal impressions of the candidate

I know ch. Dr. Ginka Simeonova since 2015. My impressions of her deepened after I became head of the Department of Law and in this capacity I found that she is an extremely hard-working, dedicated and correct colleague. She is actively involved in all activities organized by our department, and she often initiates them herself. In addition, I have impressions of her work with students, which Dr. Ginka Simeonova engages in conducting numerous initiatives. This activity is approved by our students and they willingly participate in initiatives in the field of tax and financial law. I can't help noticing her work during a difficult

period for the Department of Law during the Covid Pandemic, when the Tax and Process Assistant refused to conduct e-learning. Then, for more than a year, Dr. Ginka Simeonova took over all his work, without this being her duty. She did it so that our students would not be left without classes and assessment, as she did with the knowledge that her work does not change her salary. I note this activity because it speaks of the ethical qualities of the candidate and her loyalty to the NBU

In conclusion, my finding is that Dr. Ginka Simeonova is a smart, hardworking, correct and very motivated young man and researcher who is prepared for the next level of his academic development.

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

I believe that the candidacy of Ch. Assistant Professor Dr. Ginka Valerieva Simeonova meets the conditions and requirements for holding the academic position of "Associate Professor" in law. The monograph and the other publications with which he applied contain original contributions to the Bulgarian legal science. Her overall teaching, administrative and social activities should be praised. Therefore, I propose to the Scientific Jury to make a positive decision and the Academic Council of NBU to elect Ch. Assistant Professor Dr. Ginka Valerieva Simeonova for the academic position of "Associate Professor" of the New Bulgarian University in the professional field 3.6. Law (financial and tax law and tax process).

Prof. Dr. Ekaterina Mikhaylova