

Summary of scholarly works presented by Associate Professor Lubka Mladenova Tsenova, PhD, for participation in the competition for a tenure professor position in 3.6 LAW (financial and tax law) at VUZF University, Sofia, published in issue 94/2019 of the State Gazette.

The applicant participates in the competition for a tenure professor position with the monograph “The Administrative Complaint in Tax Proceedings”, two books: “Taxation – Current Trends” and “European Tax Law”, 7 scholarly articles and 4 scholarly reports, all of which were written after she was awarded the PhD scholarly and educational degree and after she obtained the academic post of “Associate Professor”.

- 1) The monograph “The Administrative Complaint in Tax Proceedings”, *Avant-garde Prima Publishing House*, 2020, examines the legal features of administrative complaints in proceedings for appeal of tax assessments within an administrative procedure. It analyses the powers of revenues authorities which are involved in the proceedings. The legal framework arranging the proceedings for appeal against tax assessments in EU member states, Russia, China, and Turkey is examined in comparative mode. Specific proposals are made for improving the legal framework.
- 2) The book “Taxation – Current Trends”, Sofia, 2017, *Avant-garde Prima Publishing House*, studies the measures which need to be taken to overcome tax fraud in accordance with the BEPS plan. It also analyses the most recent EU proposals for fighting aggressive tax planning. Specific proposals are made for amendments to tax legislation.
- 3) The book “European Tax Law”, 2012, *Phenea Publishing House*, examines the topical aspects in the development of European tax law in the light of EU proposals for changes in the Union’s tax policy in the next few years.
- 4) The scholarly articles examine specific problems related to VAT taxation.
- 5) The scholarly reports were published in foreign publications and review various aspects of the amendments to and the development of Bulgarian tax legislation in recent years.