

PEER REVIEW

by Prof Dr Ganeta Minkova Minkova

Member of the Scientific Jury appointed by Order No. 56/20.03.2020 of the Rector of VUZF for filling the academic position of “Professor” in professional field 3.6. Law (Financial and Tax Law) for the needs of the Higher School of Insurance and Finance (VUZF) – Sofia

1. PARTICULARS OF THE PROCEDURE

Associate Professor Dr Lubka Mladenova Tzenova is the only candidate who has applied in the selection procedure to fill the academic position of “Professor”, scientific field 3.6 Law, Financial and Tax Law. The selection procedure was announced in the “State Gazette”. The candidate has enclosed documents as required by the Development of Academic Staff in the Republic of Bulgaria Act (ZRASRB) and its implementing rules (PPZRASRB).

The evaluation of the submitted documents shows that the conditions for conducting the selection procedure to fill the academic position of “Professor” set out in the Development of Academic Staff in the Republic of Bulgaria Act are met.

2. CANDIDATE INFORMATION

Associate professor Dr Lubka Tzenova was born in Sofia. She completed her higher education in 1973, graduating from the Faculty of Law at Sofia University “Kliment Ohridski”.

She was appointed bailiff at the Sofia District Court, where she worked for 5 years, and then she was chief legal advisor to the Group on Technical Sciences at the Bulgarian Academy of Sciences for 6 years.

For 7 years Ms Lubka Tzenova worked as Chief Legal Advisor to the General Tax Office of the Ministry of Finance. Thereafter, for two years she

worked as state expert at the Legislation Council of the Ministry of Justice. From 2000 to 2010, she worked at the National Assembly's Legislative Activity and European Law Directorate, successively as Head of the European Law Department within it, and then as director of the same directorate.

After passing a competition in 1986, for 5 years she worked as Chief Assistant at the Department of Legal Studies at the *D. A. Tsenov* Academy of Economics in the town of Svishtov.

In parallel with her work as civil servant, she continued her teaching activity without interruption. She is a long-time lecturer with 31 years of experience.

In the period 1992–2005 she was an adjunct assistant in “Tax Law” at the faculties of law of Burgas Free University, the New Bulgarian University, the University of Plovdiv “Paisii Hilendarski”, the Southwestern University “Neofit Rilski” in Blagoevgrad.

From 1996 to 2012 she was adjunct lecturer in “Tax Law” at the Centre for Economic and Management Sciences of Burgas Free University.

On 1 February 2011 Ms Lubka Tzenova began as a lecturer at the International Business School – Botevgrad; initially she was appointed chief assistant, and after passing a competition in 2012 she obtained the academic position of “Associate Professor”.

From 2007 to the end of February 2019 she was an adjunct lecturer in “Labour and Social Security Law” at the Higher School of Insurance and Finance – Sofia. Starting on 5 March 2019 and to date, Lubka Tzenova has been a full-time lecturer holding the academic position of “Associate Professor” at VUZF – Sofia.

Associate Professor Dr Lubka Tzenova has been trained at the Organisation for Economic Co-operation and Development (OECD), the Tax Training Centre – Vienna, the US Department of the Treasury on a technical assistance project at the Washington Department of Revenue. She also did internships with the International Bureau of Fiscal Documentation (IBFD) – The Netherlands in 2001, 2005 and 2008. She has also participated in trainings at the European Parliament, the lower house of the Dutch Parliament, the parliaments of Hungary, the Czech Republic and Estonia. In 2002, she completed a short course on European law at the College of Europe, Bruges, Belgium.

Since the last habilitation, Associated Prof Dr Lubka Tzenova has had active scientific activity in the form of a significant number of scientific publications in

Bulgaria and abroad in the field of tax proceedings, indirect taxes and the impact of EU law on domestic tax law.

3. DESCRIPTION OF THE PUBLICATIONS SUBMITTED FOR PARTICIPATION IN THE SELECTION

Associate Professor Dr Lubka Tzenova has submitted a list of scientific works published after the procedure for holding the academic position of “Associate Professor” in January 2012. This is evident from the presented overall list of publications, which includes: one monograph, one book, one textbook, 7 scientific articles and 4 scientific communications, published in Bulgarian and in English.

3.1. “The Complaint in Tax Proceedings” (monograph)

In the monograph “The Complaint in Tax Proceedings”, the candidate aims to close a gap in the scientific understanding of the legal nature of complaints in the proceedings under the Tax and Social Security Procedure Code (TSSPC). Previously, the problems of complaints in the administrative appeal proceedings had not been researched separately and comprehensively, therefore the monograph examines the legal matter from an innovative viewpoint.

The monograph examines core issues of the administrative appeal proceedings for tax assessment acts under the TSSPC. The proceedings are instituted by lodging a complaint by a liable person; the form and content of the complaint are examined, and the mandatory information is analysed.

The powers of the body that assigns the tax assessment, the tax assessment authorities, and the authorities that issue the tax assessment act in the administrative appeal proceedings are examined, as well as those of the Director of the “Appeals and Tax and Social Security Practice” Directorate at the Head Office of the National Revenue Agency. The other party to the proceedings, the auditee, which is the appellant in the appeal phase, is also subject of an analysis.

The following proposals can be highlighted as contributions of the monograph:

- a) to define the term “complaint” for the purposes of tax proceedings;
- b) to prolong the time limits for filing complaints in order to harmonise

them with the procedure provided for in the Member States;

c) to improve the legal framework, regulating the powers of the Director of the “Appeals and Tax and Social Security Practice” Directorate, as well as the legal framework, concerning the “Appeals and Tax-Insurance Practice” Directorate, as an administrative structure.

The regulation of the appeal proceedings for tax assessments is examined from a comparative-law perspective in 31 countries: the Member States of the European Union, the United Kingdom, Russia, China and Turkey. Statistical tables for the period 2015-2018 are attached; these are based on an official report from the National Revenue Agency and concern the number of complaints filed with the agency and the appeal outcome. In that sense, the monograph has not only theoretical but also practical significance.

3.2. “Taxation: Recent Trends” (monograph)

The monograph “Taxation: Recent Trends” examines the impact of the EU tax policy on the tax policy formulation in the Republic of Bulgaria. The need for a legal view on this topic is identified as the topic is usually researched by economists.

Over the last two decades, the economic and political life of the country underwent significant changes, which resulted in a radical re-thinking of the place, importance and role of taxes.

The candidate's monograph expresses an opinion on the new theoretical concepts concerning the content of taxes as a concept in the countries in transition to market economy, following the political and economic changes that have taken place since the late 1980s.

The author analyses the current EU proposals to combat the “aggressive tax planning” in order to minimise the damage it causes to the budget revenues of the Member States and to the EU budget as a whole.

The monograph explores the institution of securing the tax execution. From the point of view of the state as an active subject in the relationship, it is considered as an institution for securing the execution of tax receivables, and from the point of view of taxpayers, it is considered as an institution for securing the fulfilment of tax obligations.

Special attention is paid to interest as a method to ensure the fulfilment of tax obligations. For completeness, the methods used to secure the execution of tax receivables are also stated. Proposals *de lege ferenda* are put forward. The problem of the place and role of interest in proceedings for interim measures interested the candidate in the article "The importance and role of interest as a financial instrument", 12th International Scientific Conference of Young Scientists on the topic of "The Economy of Bulgaria and the European Union: Science and Business", held in 2016 at the University of National and World Economy (UNWE), Faculty of Finance and Accountancy. That article is also submitted in the selection procedure.

An important contributing point in the monograph is the study of the role of the court as an interpreter of the law, in addition to the role of applying it. The tendencies for recognising the force of precedents set by the decisions of the Supreme Courts in tax cases in a number of Member States in transition to market economy, similarly to the precedent nature of the decisions of the Court of Justice of the EU, have been studied. The candidate raises those problems and opens the topic for debate.

3.3. “European Tax Law” (book)

This is a textbook that is the basis of the "EU Tax Law" course. The book clarifies the place, role and importance of Community tax law and its influence on the domestic tax law of the Member States. The sources of tax law at the EU level are considered and their influence is clarified.

3.3. Scientific articles and reports

In a number of submitted scientific articles and reports, the candidate discussed various aspects of and trends in the development of domestic and European tax law. The approaches and methods that Bulgaria's tax policy should follow in order to face the challenges related to the globalisation of economic processes are researched.

In other reports from scientific conferences, the candidate considers the legal aspects of electronic money as a new way to raise capital and modernise VAT for the purposes of cross-border e-commerce between businesses and consumers. The rights and the obligations of taxable persons and the state are examined, and the

outcomes expected from the introduction of the new approaches to taxation are explored.

3.4. Scientific communications

The scientific communications aim to provide information to companies and citizens from other countries concerning the development of Bulgarian tax law, its specificities and its response to new European and global trends in the field of taxation.

3.5. Project participations

As apparent from the presented report, Associate Professor Dr Lubka Tzenova has participated as an expert in the development of a number of projects.

SCIENTIFIC CONTRIBUTIONS

The scientific contributions were stated in connection with the examination of the individual scientific works submitted for review by the candidate, but the following may be summarised:

The candidate's contributions to science can be considered significant. The foundation for a discussion on the significance of the complaint as a statement of intent that initiates the main proceedings in the tax process is established. In this regard, a number of proposals for tax law changes have been made.

The modern views on the place and the role of taxes are explored, current goals of the tax policy are derived, and the recent trends in the tax policy of the EU are examined.

The new views of the European Commission concerning the fight against tax fraud and tax avoidance are also analysed.

The significance of the scientific works of Assoc Prof Dr Lubka Tzenova is also proved by the number of citations. The presented list of 18 citations includes ones by Bulgarian and foreign authors.

6. CRITICAL COMMENTS

As a member of the jury for the selection procedure for professor, I have no remarks regarding the scientific and research activity of Assoc Prof Dr Lubka Tzenova. I recommend the candidate to continue her research and publications in the field of

taxes and taxation.

7. CONCLUSION

The presented scientific works “The Complaint in Tax Proceedings” and “Taxation: Recent Trends” meet the requirements of Art. 29, para. 1, item 3 of the Development of Academic Staff in the Republic of Bulgaria Act. They do not repeat thematically neither the dissertation work titled “Legal regime of value added tax”, submitted for the award of the educational and scientific degree “Doctor”, nor the monograph titled “Topical Legal Issues Related to Excise Duties – European Dimensions”, submitted for holding the academic position of “Associate Professor”.

Based on the scientific contributions and teaching practice, I propose that the Scientific Jury recommend to the Academic Council of the Higher School of Insurance and Finance (VUZF) – Sofia to appoint Associate Professor Dr Lubka Mladenova Tzenova to the academic position of “Professor”.

Sofia

Yours faithfully,

(signed)

/Prof Dr Ganeta Minkova/