

PEER REVIEW

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regarding the selection procedure for holding the academic position of “Professor” at the Higher School of Insurance and Finance, in higher education field 3. Social, economic and legal sciences, professional field: 3.6 Law

1. Overview of the procedure and the participants

By Order No. 56 of 20 March 2020 of the Rector of the Higher School of Insurance and Finance (VUZF), I am appointed a member of the scientific jury for the selection procedure for holding the academic position of “professor” at VUZF in the higher education and professional fields stated above.

The due announcement in the “State Gazette” was published (issue 94 of 29 November 2019). Separately, an announcement was published on the Internet site of the higher school.

There is only one candidate in the selection procedure – Associate Professor Dr Lyubka Mladenova Tsenova.

The list of documents submitted by the candidate is, as follows: application with incoming No. 16/29.01.2020 to the Rector for participation in the selection procedure under Appendix No.11, autobiography, reference for the educational and scientific degree “Doctor”, certificate from the International Business School – Botevgrad for appointment to the academic position of “Associate Professor” dated 6 November 2013, employment contract concluded with the rector of VUZF dated 5 March 2019 and reference with outgoing No. 43-1/ 28.01.2020 issued by the Chief Accountant of VUZF for holding the position of “Associate Professor” under a primary employment contract with VUZF, summary of the monographic work “The Complaint in the Tax

Proceedings”, own report on the scientific contributions in the monograph “The Complaint in the Tax Proceedings” (2020), report on publications, declaration concerning the contribution in joint publications, Order No. 485/17.12.2018 of the Rector of VUZF for enrolment of an independent doctoral student under the supervision of Assoc Prof Lyubka Tsenova, list of publications of Assoc Prof Tsenova for participation in the selection procedure for “Professor”, reference on citations by the National Centre for Information and Documentation (NACID), report on participation in research projects and other research assignments, report on the satisfaction of the minimal national requirements for holding the academic position of “Professor”, personal data processing consent form.

Pursuant to Art 35 of the Rules of the higher school, the candidate was cleared to participate in the selection procedure by a special committee following a review of the submitted documents within the meaning of the Rules. The required report concerning the clearance has been prepared.

2. Brief biographic information

Lyubka Mladenova Tsenova obtained a master’s degree in law in 1973. In 1998 she obtained the educational and scientific degree of Doctor. In 2012 she was appointed Associate Professor in professional field 3.6 LAW (financial and tax law) at the IBS. She has worked at the National Assembly, the Ministry of Justice (the Legislation Council), at the Ministry of Finance, and as a bailiff. In academia, she has worked as assistant on foundations of law, employment and social security law at the D.A. Tsenov Academy of Economics – Svishtov, as a lecturer at Burgas Free University, the Southwestern University – Blagoevgrad, New Bulgarian University, Plovdiv University “Paisii Hilendarski”, the International Business School, and at the Higher School of Insurance and Finance, where she is currently employed.

As seen from the biographic information, Lyubka Mladenova Tsenova has many years of academic teaching experience and a solid career as expert in law. The insti-

tutions she worked at demonstrate the high level of her legal experience, which substantiates her legal expertise and knowledge.

3. General assessment of the candidate's teaching and scholarly work

Associate Professor Tsenova has the following academic workload at the higher school: 245 course hours in 2018/19, and 260 course hours in 2019/20. She is the academic supervisor to an independent doctoral student. Above we listed a few of the teaching establishments where she taught, with her total teaching experience being long enough to allow a positive assessment of her pedagogical experience.

The publishing activity of the candidate in the selection procedure is significant. The publications are both in Bulgarian and foreign publications. Separately, as evidenced by the submitted documents, she is active in scientific events like seminars and conferences and scientific projects, which too casts a positive light on her creativity.

In addition to the publications submitted for participation in the selection procedure, the candidate also has a number of other publications, mainly on topics in tax and financial law. Following Bulgaria's accession to the European Union, Lyubka Tsenova also has directed specially focussed interests towards the tax-related problems of Bulgaria's EU membership. Some of her publications are in journals without impact factor, others are published in edited collective volumes.

Concerning citations, the submitted NACID reference lists 18 citations.

Concerning the quantitative indicators, as per the criteria of the national minimum requirements for scientific and teaching work for holding the academic position of "Professor", the candidate scores a total of 650 points (these do not include publications from 2018-2019).

A primary monographic work in print form has been submitted, as required from candidates within the meaning of Art. 33, Para.1, Item 3 of the Rules, namely "The Complaint in the Tax Proceedings", Avangard Prima, Sofia, 2020, 197 pages. The work is accompanied by a summary, as required by the Rules, and by an own report on

monograph's scientific contributions. The work has been printed and notes the names of two reviewers.

The work was published after the award of the scientific and educational degree "Doctor" and appointment to the academic position of "Associate Professor". No evidence of plagiarism was found. It is entirely the result of the author's own work.

In addition to that work, the author submits additional publications, as follows: Monographs: Tzenova, L., "Taxation – Recent Trends", Sofia, Avangard Prima Publishing House, Sofia, 170 pages, 2017, 3. Tzenova, L., "European Tax Law," a Monograph, Sofia, Fenea Publishing House, 2012, 159 pages.

Articles: Tzenova, L., "Legal aspects of electronic money as a new method to raise capital", 14th Scientific Conference of Young Scientists, topic: "The Economy of Bulgaria and the European Union in the Digital World", UNWE, 23 November 2018, p. 21-29; Tzenova, L., "Necessary and sufficient condition for qualifying as a taxable person under the tax on passenger transport by taxi", collective monograph – UNWE, Sofia, 2017, p. 483-490; Tzenova, L., "Modernisation of VAT for the purposes of cross-border business-to-consumer e-commerce", 13th International Scientific Conference of Young Scientists: "The Economy of Bulgaria and the European Union in the Global World", UNWE, 2017, p.341-349; Tzenova, L., "Current trends in VAT taxation", 15th International Scientific Conference: "Bulgaria's Membership in the EU: 10 Years Later," UNWE, Faculty of International Economics and Politics, Sofia, 20 October 2017, UNWE Publishing Complex, Sofia, 2017, ISSN 978-619-232-111-6, p. 116-124; Tzenova, L., "The significance and role of the interest as a financial instrument", 12th International Scientific Conference of Young Scientists: "The Economy of Bulgaria and the European Union: Science and Business", Faculty of Finance and Accountancy, UNWE, 11 November 2016, Sofia, ISSN 978-954-8590-41-9, p. 151-164; Tzenova, L., "Current Legislative Systems in Accounting", 11th International Scientific Conference – "Intelligent Specialisation in Bulgaria", IBS – Botevgrad, 13-14 June 2014, Sofia, ISBN 978-954-9432-64-0 /CD/, p. 1155-1167; Tzenova, L., "Changes in the VAT Act 2014 and Business Issues (Legal

View of Economic Issues)”, a report at a jubilee scientific conference organized on the occasion of the 100th anniversary of the birth of Prof Vesselin Christophorov, 21 November 2014, University of National and World Economy (UNWE), Faculty of Law, p.56-59.

Scientific communications: Tzenova Lubka, “Corporate Tax Changes Implementing the EU Anti-Tax Avoidance Directive (2016/1164) and other Developments”, IBFD, European Taxation, 4/2019, p. 178-180; Tzenova Lubka, “Corporate Tax Changes”, European taxation, IBFD, Holland, May-2018, ISSN – 0014-3138, p. 210-211; Tzenova Lubka, “Corporate Tax Changes”, European taxation, IBFD, Holland, April-2017, ISSN – 0014-3138, p.174-177; Tzenova Lubka, Bulgaria – Tourist service, Prepaid phone cards, Vessels used in open sea, Free-of-charge supply of stuff, Deregistration, Correction of credit notes, IBFD, International VAT Monitor, Volume, 28, Number 3-2017, p. 242 -243.

The entire scientific output of the candidate indicates consistency in her research in the domain of Bulgarian tax and financial legislation and case law, as well as in EU tax and financial law.

The monograph titled “The Complaint in Tax Proceedings” was written on a novel topic for individual research. This is due to the specifics of the complaint in these proceedings and the differences from complaints that initiate other public law proceedings, such as the administrative proceedings for appealing acts issued under the Administrative Procedure Code (APC), complaints against enforcement proceedings under the APC, complaints under the APC against administrative bodies’ actions or inactions. The very choice of this topic and its elaborate study is a contribution to the legal doctrine. Concerning the content of the monograph, the author explores the elements of the complaint, such as the required particulars, form, description of the subject of the complaint and the redress sought. The aim is to present the practical problems arising from complaints with incorrect content, and vice versa – to highlight the exact content and form of the complaint as required by the law, so that it can be a prima facie procedural means for initiating the tax audit appeal proceedings. In this

context, the author's contribution *de lege ferenda* is to define the term "complaint" in tax proceedings. The study of the competence of the revenue authorities participating in these proceedings is of particular interest. Their involvement in the tax proceedings constitutes a more complex version of appeals against administrative acts under the APC. The complication stems from the fact that several bodies represent one party in the *inter partes* proceedings – the bodies that performed the tax audit and drafted the audit act, namely the body that ordered the audit, the ones that performed the audit, the ones that issue the act. The study of the competence of the Director of the "Appeals and Tax and Social Security Practice" Directorate at the Head Office of the National Revenue Agency is a contribution. The conclusions of the author concerning the optimisation of the legal regulation of the powers of that body in the TSSPC command positive assessment. Chapter Seven of the monograph is topical; there the author conducts a comparative analysis of these proceedings in 27 EU Member States and in some third countries such as Russia, Great Britain, Turkey, China. The conclusions are valuable both for the doctrine and for optimising our legislation. The author's idea to enclose statistical data on the complaints filed with the National Revenue Agency and their outcome for a certain period (2015-2018) is novel. Their inclusion gives insight to the development of tax proceedings. Throughout the monograph, Lyubka Tsenova works with both theoretical and practical knowledge, and both elucidates the researched problem and draws corresponding conclusions. The proposals for optimising the legislation are well-founded, well-argued and deserve a positive assessment. The author has used plethora of sources, as evidenced by the cited literature – there is a total of 206 sources, including authors from both the Bulgarian and the foreign legal doctrine.

The other publications besides the reviewed monograph explore problems from the European tax law, its sources, and trends in the development of tax legislation.

Overall, the output of Associate Professor Dr. Lyubka Tsenova is at very high research level and contributes to our doctrine.

5. Critical notes and recommendations

The main peer-reviewed monograph, “The Complaint in Tax Proceedings”, may have included a comment on the relevance of complaints under the TSSPC to appeals under APC, since the monograph was published in 2020, while the Administrative Procedure Code was amended in 2018. The author could follow this up in subsequent publications, if she finds that instrumental. The critical remarks do not diminish the overall positive assessment of Lyubka Tsenova’s submitted research work.

CONCLUSION:

I consider that the submitted reviewed monograph has all the qualities of a work with novel ideas and achievements that contribute both to science and practice. The proposals for optimisation of the legislation are relevant and of contributory nature. Lyubka Tsenova’s teaching work is long-standing. Her scholarly output is valuable.

In view of the above, I give my **positive** assessment and I recommend that the Scientific Jury propose to the Academic Council Lyubka Mladenova Tsenova to be appointed to the academic position of professor at VUZF in professional field 3.6 Law.

6 August 2020

Reviewer:

/Professor Dr Darina Zinovieva/