

OPINION

by Prof Dr Ali Veysel – VUZF

on the materials submitted for participation in the selection procedure
to hold 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” (Financial and Tax Law)

Assoc Prof Dr Lyubka Mladenova Tsenova from the Higher School of Insurance and Finance participates as a candidate in the selection procedure for “Professor” announced in the “State Gazette”, issue 94 dated 29 November 2019, and on the Internet site of the Higher School of Insurance and Finance,.

1. Overview of the procedure and the candidate

By Order No. 56 dated 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 higher education field 3. “Social, economic and legal sciences”, professional field: 3.6. “Law” (Financial and Tax Law). At the first meeting of the jury held on 22 June 2020 I was elected chairman of the jury.

Documents for participation in the selection procedure are submitted by only **one candidate** – **Assoc Prof Dr Lyubka Tsenova** from the Higher School of Insurance and Finance (VUZF).

The set of materials submitted by Assoc Prod Lyubka Tsenova satisfy the requirements laid down in the Development of Academic Staff in the Republic of Bulgaria Act (ZRASRB), its implementing rules (PPZRASRB), and the Regulation on the terms and conditions for holding academic positions at VUZF. In particular, the following documents were submitted by the candidate:

- Autobiography (Europass CV template);
- Copy of diploma for educational and scientific degree “Doctor”;
- Reference for holding the academic position of “Associate Professor”;
- Monograph with a summary;

- List of publications after the appointment to the academic position of “Associate Professor” and copies thereof;
- Reference on the required work experience under Art. 33, Para. 1, Item 2;
- Records identifying individual contributions in joint publications;
- Workload certificates;
- Reference on meeting the minimum national requirements for holding the academic position of “Professor”;
- Reference on the original scientific contribution of the works and on the citations (excluding self-references);
- Personal data processing consent form.

The submitted scholarly works include: habilitation thesis (monograph) – “The Complaint in the Tax Proceedings”, published monographs not submitted as principal habilitation thesis – 2 pieces; scientific articles – 7 pieces; scientific communications – 4 pieces; single-author textbooks and teaching aids in electronic format – 7 pieces.

I accept for review all works submitted by the candidate. These are not included in the dissertation and are in the domain of the selection procedure. These exceed the minimum requirements and the candidate satisfies the requirements for participation in the selection procedure.

Assoc Prof Dr Lyubka Tsenova was born on 14 September 1950. She obtained a master’s degree in law in 1973. In 1998 she defended a doctoral degree in law. From 1 February 2011 to 24 August 2018 she held the academic position of associate professor at the International Business School (IBS) – Botevgrad, and since 5 March 2019 she has been associate professor under a primary employment contract with VUZF.

2. General characterisation of the candidate’s work

The scholarly works contain a number of scientific and translational contributions, which enrich and further the existing body of knowledge. A significant portion of the contributions is contained in the habilitation thesis (single-author monograph) titled “The Complaint in the Tax Proceedings,” in particular:

- Examination of the legal characteristics of “complaint” in appeal proceedings against tax audit acts;
- Study of the content of the concept of “tax receivable”;

- Analysis of the theoretical views in the field of taxes and their impact on domestic legislation;
- Examination of the legal regime of organisation of administrative reviews;
- Comparative analysis of the legal framework of appeals against tax assessments in a number of countries;
- Specific proposals for amendments to the legislation, including ones concerning the definition of “complaint” for tax purposes; proposal to extend the time limits for filing appeals in order to harmonise them with the procedure provided for in the Member States, etc.

The other monographs also contain contributions, the most significant of which are:

- Study of the recent trends in EU tax policy;
- Exploration of the role of interest as a method to secure the fulfilment of tax obligations;
- Study on the trends in the evolution of the value added tax;
- Research on the new tendencies for combating tax fraud and tax avoidance;
- Study of the tendencies in formation of a common tax base for corporate taxation in the EU;
- Analysis of the anti-fraud measures at EU level;
- Analysis of the modes of cooperation between the tax administrations.

The scientific articles and communications also include contributions. The publications of Assoc Prof Dr. Lyubka Tsenova have drawn the attention of other authors. This is evinced by the reference on citations, attached to the documents for the competition – 18 citations.

In my opinion, the scientific works submitted to the selection procedure are own work and achievements of the candidate.

From the submitted reference it can be concluded that Assoc Prof Dr Lyubka Tsenova exceeds the minimum scientometric requirements for holding the academic position of professor, laid down in the legal regulations.

3. Critical notes and recommendations

I have no critical remarks on her scholarly and teaching work. I recommend that Assoc Prof Lyubka Tsenova take up the supervision of doctoral students.

CONCLUSION

The documents and materials submitted by Assoc Prof Dr Lyubka Tsenova satisfy the requirements laid down in the Development of Academic Staff in the Republic of Bulgaria Act, its implementing rules, and the Regulation on the terms and conditions for holding academic positions at VUZF. This warrants a positive assessment and I recommend to the Scientific Jury to prepare a report-proposal to the Academic Council for appointment of Assoc Prof Dr Lyubka Tsenova to the academic position of “Professor” at VUZF in professional field 3.6. “Law” (Financial and Tax Law).

5 August 2020

Sofia

Opinion issued by:

/Prof Dr Ali Veysel/