

## OPINION

by Assoc Prof Dr. Maria Georgieva Kazandzhieva – Associate Professor in the professional field of “Law (Public Administration)” at IBS, member of the Scientific Jury, appointed by Order No. 56 dated 20 March 2020 of the Rector of the Higher School of Insurance and Finance (VUZF) – Sofia

**regarding:** materials submitted for participation in selection procedure for the academic position of “Professor” in higher education field 3 “Social, economic and legal sciences”, professional field 3.6. “Law (Financial and Tax Law)” at the Higher School of Insurance and Finance

Assoc Prof Dr Lyubka Mladenova Tsenova from the Higher School of Insurance and Finance is the candidate participating in the selection procedure for the academic position of “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 for the needs of the Academic Council of VUZF.

### **1. Overview of the procedure and the candidate**

**1.1.** By Order No. 56 dated 20 March 2020 of the Rector of the Higher School of Insurance and Finance (VUZF) – Sofia, I was appointed a member of the scientific jury for the selection procedure for the holding the academic position of “professor”. The selection procedure was announced in the “State Gazette”, issue 94 dated 29 November 2019, and on the Internet site of VUZF. The selection procedure is held for filling an academic position at VUZF. The position in the selection procedure is in professional field “Law (Financial and Tax Law)” in the higher education field of “Social, economic and legal sciences”.

Within the statutory time limit, documents for participation in the selection procedure are submitted by only one candidate – Assoc Prof Dr Lyubka Mladenova Tsenova, who is currently a faculty member of the higher school, appointed to the position of “Associate Professor of Law” under an employment contract in effect from 5 March 2019. Ms. Lyubka Tsenova has submitted all the documents required for participation in the selection procedure. These evidence that she satisfies all the conditions as a candidate, including the minimum national requirements for holding the academic position of “professor” laid down in the Development of Academic Staff in the Republic of Bulgaria Act (ZRASRB), its

implementing rules (PPZRASRB), and the regulations of the higher school, and therefore she is admitted to assessment by the scientific jury.

Since the previous academic position of “Associate Professor” was awarded to Ms Lyubka Tsenova in January 2012, the list of publications she compiled for participation in this selection procedure includes occasional and periodical publications and scientific communications only for the period 2012–2020. The candidate has submitted for assessment in the procedure for awarding the academic position of “professor” a published monograph “The Complaint in the Tax Proceedings”, as well as other original scientific works of hers, comprising in total: one book, one textbook, seven scientific articles and reports from scientific conferences, and four scientific communications. All submitted publications are in the field of financial and tax law, and therefore match the selection procedure. The candidate has also submitted a total of seven single-author textbooks and teaching aids in electronic format in the disciplines she teaches at VUZF: “International Tax Law”, “Labour and Social Security Law”, and “Commercial Law”.

**1.2.** The stated participation of Assoc Prof Dr Lyubka Tsenova in the current selection procedure for professor of financial and tax law is a natural outcome of the candidate’s all-round professional, academic and creative career. After graduating with a law degree from the Faculty of Law at Sofia University “Kl. Ohridski” in 1973, Ms. Lyubka Tsenova served as a bailiff in the Sofia Regional Court for five years; thereafter she worked as a chief legal adviser at the Bulgarian Academy of Sciences. The following almost thirty years of her employment are entirely in the administrations of the executive branch (in the Ministry of Finance and in the Ministry of Justice) and the National Assembly; a highlight of her service in both expert and managerial positions is the support for the legislative process through participation in the preparation of draft laws, subordinate legislation, and opinions thereon, including in the field of financial and tax law. Ms Lyubka Tsenova’s law practice in the public sector was always paralleled by interest in jurisprudence and university teaching. In 1998 she was awarded the educational and scientific degree “Doctor” after a free doctorate and on the basis of a defended dissertation titled “Legal Regime of Value Added Tax”. The candidate has over thirty years of experience teaching legal disciplines (Tax Law, Labour and Social Security Law, European Union Law, etc.) at various universities – the D.A. Tsenov Academy of Economics – Svishtov, Burgas Free University, New Bulgarian University, Plovdiv University “Paisii Hilendarski”, the Southwestern University “Neofit Rilski” – Blagoevgrad, the International

Business School – Botevgrad, and the Higher School of Insurance and Finance – Sofia, where she worked both as an adjunct lecturer and held the academic positions of “Chief Assistant” and “Associate Professor”. In connection with her university teaching, Ms. Lyubka Tsenova has prepared a series of textbooks and teaching aids, including in electronic format, and in the present procedure she has submitted peer-reviewed works on International Tax Law, Commercial Law, Labour Law and Social Security Law. Since 1991, the candidate has a significant number of scientific publications in Bulgarian and foreign publications, and participated in conferences with scientific reports in the thematic domain of the selection procedure.

**1.3.** I personally know Assoc Prof Dr Lyubka Tsenova as a highly qualified and responsible civil servant with outstanding legal expertise. The impressions from my official contacts with her in the preparation of draft laws and subordinate legislation are for a serious and dependable specialist, contributing to the development of the recent Bulgarian legislation in the process of its harmonisation with the EU law. As a peer academic, I have excellent impressions of her lecture courses at the International Business School – Botevgrad, intended for students who do not major in law and therefore requiring additional skills of the lecturers in adapting the legal disciplines to the audience.

## **2. General characterisation of candidate’s work**

**2.1.** Associate Professor Dr Lyubka Tsenova is a long-time lecturer who has the requisite knowledge and skills concerning teaching in higher education settings. It should be noted in particular that her teaching work over the years has not remained limited to disciplines solely in the domain of financial and tax law, but covers subjects in the thematic domain of both public and private law. Following the country’s accession to the EU, an important reference for the growth of Ms Lyubka Tsenova as a lecturer are her courses, in which she blends traditional teaching of the law with relevant knowledge of Community law. Her teaching work also deserves high praise having regard to the textbooks and teaching aids she prepared for the individual academic disciplines, which support the students with their studies. This is particularly true of the “European Tax Law” book, included in this procedure, which is the core textbook on which the “EU Tax Law” course is based. All textbooks and teaching aids submitted to the procedure received positive reviews, including ones signed by members of the scientific jury.

**2.2.** The candidate has published a monograph titled “The Complaint in the Tax Proceedings”, 210 pages, supported by two scientific reviewers. The monograph is a

thorough and comprehensive study of the complaint in the administrative proceedings under the Tax and Social Security Procedure Code (TSSPC) – a legal institution, which previously has not been the subject of a separate study in legal scholarship.

The book “The Complaint in the Tax Proceedings” is structured in seven chapters. The first four of them, titled respectively “Sources”, “Administrative justice under the TSSPC”, “Public receivables”, and “Acts subject to administrative control”, position the considered problematic in the general framework of tax law and process. The author’s scientific contribution to clarifying the legal nature of the complaint and its specifics in administrative review of tax audit acts under the TSSPC is contained mainly in the next two chapters of the monograph: Chapter Five, “The complaint as a legal institution”, and Chapter Six, “Proceedings before the Director of the Appeals and Tax and Social Security Practice Directorate.” The final chapter seven offers a thorough comparative legal analysis of the legal regulation of appeals of tax assessments in the EU Member States, as well as in certain third countries.

In terms of content, the scientific study is based on thorough knowledge of the legal theory and Bulgarian legislation, the case law and administrative practice in our country, combined with interest in foreign sources and experience with the problematic studied by the author.

The accomplished in the monograph comprehensive study of the complaint, established as a legal institution for the purposes of tax proceedings, gains practical significance because it enables the author to formulate a series of proposals *de lege ferenda*, in particular concerning the powers of revenue authorities and procedural rules for appealing audit acts. But the most important contribution of the monograph, significant for both legal scholarship and the development of the law, is the definition of the term “complaint” for the purposes of tax proceedings.

**2.3.** When assessing the other scholarly works submitted by the candidate in the procedure for awarding the academic position of “Professor”, special mention should be made of the book “Taxation – Current Trends” because it also meets the requirements for published monographic work offering a complete and comprehensive scientific research: the institution of securing the fulfilment of tax receivables, the interest as a method to secure the fulfilment of tax obligations, etc. The research interest is focused on the problem that is topical for the development of the country, i.e. of the influence of the EU tax policy on the domestic tax policy.

In principle, a contribution to legal scholarship is the fact that the book “Taxation – Current Trends” discusses topics that are traditionally in the research domain of economists from the viewpoint of a jurist-researcher. Another important contribution of that monograph, as well as of the study “Judicial Tax Law”, is the focus placed on the necessity to formally recognise and scientifically substantiate the existence of judicial (case) law, in particular of judicial tax law, which has long been a research topic in foreign legal literature, but not of the legal doctrine in our country.

Overall, the opinion on the scientific articles and conference reports published by the candidate and submitted to this procedure is that they cover various aspects of European and domestic tax law, all of them are topical and, as a rule, are the product of an interdisciplinary approach to the presentation of the topics.

**2.4.** Specifically, the candidate’s scholarly contributions can be generally described as significant for scientific knowledge and of practical importance. The significance of the scholarly works is proved by the number of citations of the author in both Bulgarian and foreign scientific literature, while the scientific reports submitted to the scientific jury contain information that concerns the development of Bulgarian tax legislation and is of significance to a breadth of readers.

### **3. Critical notes and recommendations**

I have no critical remarks concerning Assoc Prof Dr Lyubka Tsenova’s teaching and research, and my recommendation is that she should continue with her research and publications in the way she has done so far.

### **Conclusion**

The high assessment for the teaching work and scientific works of the candidate substantiated in the opinion motivates me to recommend strongly to the members of the scientific jury to vote a decision proposing to the Academic Council of the Higher School of Insurance and Finance to appoint Assoc Prof Dr Lyubka Tsenova to the academic position of “professor”.

Sofia  
20 July 2020

Opinion issued by:  
(Assoc Prof Dr Maria Kazandzhieva)