

ACADEMIC ASSESSMENT

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on dissertation on a topic: **Indirect taxes and their impact on the level and structure of state budget revenues. Analysis on the example of Poland for the years: 2017-2021.**

Author: Bożena Agnieszka Sowa Ph.D. for conferring a scientific degree "doctor of science" in a professional specialization 3. 8. Economics

1. General description of the submitted materials

By the Order of the Director of the VUZF № 105 of 01.03.2023 for approval of the Scientific Jury for the selection of "doctor of science", I was appointed as a member of the Scientific Jury. Furthermore, by a decision made on the first meeting from the Scientific Jury I am obliged to prepare the academic assessment

For this reason, that I allow myself to turn first to the new Law on the Development of Academic Staff in the Republic of Bulgaria and to the related Regulations for the Implementation of the Law on the Development of Academic Staff in the Republic of Bulgaria.

According to the Regulations:

- 1) The dissertation for obtaining the scientific degree "Doctor of Sciences" must contain theoretical summaries and solutions of major scientific or scientific-applied problems, Which correspond to modern achievements and represent a significant and original contribution to science;
- 2) The dissertation work shall be prepared independently and may not literally repeat the topic and a significant part of the content of the presentations for acquiring the educational and scientific degree "Doctor of Sciences".

In the performance of my duties, I present the following findings and conclusions trying to follow the recommended review structure for a "Doctor of Science".

My findings are below.

2. General presentation of the dissertation

The starting point for the review are:

1) The dissertation titled: "Indirect taxes and their impact on the level and structure of state budget revenues. Analysis on the example of Poland for the years: 2017-2021" covers 396 pages, of which 374 pages are the main part of the dissertation (Chapters: I-VII), from page 375 - bibliographic list. For its preparation, the author used 504 diverse source materials.

I accept the total volume as completely sufficient to clarify the author's hypothesis.

2) List of the candidate's publications on the topic

The author has submitted a total of 26 publications, including a monograph on tax harmonization of 172 pages. In addition to Polish, the publications have been published in English and Russian, which have been published in both Polish and foreign scientific publishing houses, e.g. in Slovak, British, Ukrainian as well as Bulgarian.

The total number of pages of publications prepared independently - 964, the total number of pages of publications prepared in co-authorship - 384. It should be noted that since 2004 the author has been working on the above issues, which shows a solid academic activity.

3) List of required contributions - presented.

4) Abstract - presented, 57 pages in RU, 51 pages in BG

The abstract fairly reflects the structure of the dissertation. The abstract is properly structured, and the individual parts are logically interconnected and form a definite whole (sequentiality has been maintained).

5) Response to formal requirements

Bożena Agnieszka Sowa Ph.D. presented the materials that are formally required for the application for the scientific degree "Doctor of Science". I find that even if only the volume and content of the dissertation are taken into account, as well as the related publications, they allow to evaluate from a different point of view the scientific creativity on this issue from different points of view, as well as to formulate a proposal for a solution.

Main conclusions on the form and content of the dissertation

1. The title of the dissertation "Indirect taxes and their impact on the level and structure of state budget revenues. Analysis on the example of Poland for the years: 2017-2021" fully corresponds to the content.

The reviewed dissertation deals with an extremely interesting issue as well as one characterized by a significant level of originality, i.e. the issue of budget revenues with a significant impact of macroeconomic factors, especially since 2020 (COVID-19 pandemic, rising inflation rate in Poland), as well as a number of measures of both legal and organizational nature taken by the Polish government aimed at sealing the tax system and - as a consequence - higher budget revenues, especially public tax receivables obtained by the state as a result of the functioning of the market in the changing socio-economic environment.

Therefore, the choice of the dissertation topic should be considered fully justified, as evidenced by a number of circumstances. First of all, it should be emphasized that the topic is characterized by theoretical and practical significance. It is also reasonable to point out, which is an extension of the first argument, that the work is characterized by timeliness, in the context of the proposed changes in tax regulations aimed at achieving the desired results by the legislator (as a result of the state's implementation of socio-economic programs) seeking to increase state revenues. In addition, the work is devoted to the problems of the borderland of public finance, tax law and EU public law as well as includes a large issue of macroeconomics. Consequently, I consider the choice of such a topic of the work as legitimate and characterized by a significant level of originality.

2. The topic of the research

The considerations in the dissertation are based on a deep and solid study of the literature and interesting own research.

The research problem of the reviewed dissertation is undoubtedly important, topical and also interesting from a practical point of view. The subject of the dissertation is the tax revenue of the state budget for 2017-2021 as an example of a macroeconomic tool of state economic policy.

3. The aim of the dissertation

In the dissertation, the author's main goal was to assess the level of structure and dynamics of indirect tax revenues for 2017-2021.

In order to achieve its goal, it first examined the projected budget receipts resulting from the budget laws and the tax receipts actually executed and then addressed the discrepancies and the factors causing them.

In order to achieve the main goal, it was deemed necessary to achieve the following specific goals:

- 1) A review of the scientific achievements and determinants of fiscal efficiency of the tax,
- 2) Identification of the causes, scope and course of harmonization of indirect taxes with particular emphasis on VAT,
- 3) Determination of fiscal performance measures of indirect taxes,

4) Identifying the VAT tax gap.

A reading of the dissertation authorizes the following statements:

- 1) The main objective and sub-objectives were formulated correctly and were overwhelmingly achieved,
- 2) The defined main goal, as well as the isolated specific objectives, translated into the structure of the dissertation and its individual chapters,
- 3) The adopted order of sub-goals is logical, from theory to regulation to detailed empirical research.

4. The object of dissertation

When writing scientific papers, one of the elements is to see and clearly formulate the problem to be solved, the thing to be studied, that is, the scientific problem. There is no doubt that the author clearly and lucidly defined it, properly justified it, and correctly established the methods of achieving the goals.

5. The main research approach used in the dissertation research is the systematic approach in its three components - as a systematic thinking, as a view from all possible points of view on the studied object, as a correct relationship between dependent and independent variables.

In the reviewed dissertation, due to the wide range of the described issues, diverse research methods were used, which are at the same time suitable for the implementation of the formulated research objectives and hypotheses. Such methods were used as: critical and postulatory analysis of domestic and foreign literature on the subject, analysis of normative acts of EU and domestic law, quantitative, causal, comparative analysis of source data and descriptive-statistical analysis.

Depending on the stage of deliberations, the following methods were also used: deduction and induction. In the reviewer's opinion, the research procedure adopted by the doctoral student generally does not raise any comments. The methods used are appropriate for diagnosing and analyzing the described phenomena.

Most of the statements contained in the dissertation are documented either in the form of source materials, statistical data as well as in references to the literature on the subject, or in an analysis of the provisions of various legal acts (EU and national).

6. Structurally, the dissertation is well-thought-out and logical

The topic of the dissertation and the research theses formulated determined its overall structural structure. The reviewed dissertation is a comprehensive work, with 396 pages.

The study has an orderly, clear and logical structure, in accordance with the principle of mutual result of the content of its individual parts (i.e. the principle of substantive consistency). The dissertation consists of an introduction, seven chapters, conclusion, bibliography, list of tables and figures.

In the structure of the work, two parts can be clearly distinguished - the theoretical part (Chapters: I-IV), forming the basis for the analysis contained in the empirical part (Chapters: V-VII), in which the level, structure and dynamics of budget revenues from indirect taxes for 2017-2021 were evaluated on the basis of predetermined criteria.

At the same time, it should be noted that the content of Chapter IV lays the groundwork for further empirical considerations in the context of individual indirect taxes.

The first chapter of the dissertation is introductory and general in nature. It describes the basic concepts related to the issues undertaken in the dissertation, in particular, the question of types of taxes is analyzed, showing their connections with a particular factual and legal state and the factors determining them, mainly in the context of the functions of taxes and tax

principles understood as a set of postulates of science, to which the establishment of taxes should be subordinated.

This part of the work also presents the idea of the tax under consideration and characterizes its structural elements, primarily in terms of evaluating the realization of the fiscal function. I consider it exceptionally valuable here to organize the terminology that is very important for the arguments contained in the rest of the work, to define the indicators for assessing the fiscal efficiency of the value-added tax, and to identify the factors, both external and internal - resulting from its design, and affecting this efficiency. Statements in this regard provide a valuable foundation for the further research process.

The next, second chapter of the work presents the modern tax system in Poland. The first part of the chapter focuses on the economic and legal requirements that the modern tax system should meet, which have become a criterion for assessing its quality and problems. The content presented, on the one hand, takes a closer look at the main dilemmas of the tax system, such as the cumbersomeness and complexity of its construction, its low transparency, the problem of tax collection, fiscal consequences and a number of other issues. The second part of the chapter relates to the impact of the current tax system on economic development, that special attention is paid to its impact on the economic situation of the country in terms of economic growth and budget revenues.

The content of Chapter III focuses on tax issues that are an important point of interest for the legislative authority of states, and sovereignty in this area turns out to be one of the determinants of tax independence. The author emphasizes that with the progressive economic and political integration within the European Union, the process of harmonization of national tax regulations has begun and a certain amount of sovereignty has therefore been limited by the EU member states themselves. This does not mean that this harmonization is proceeding smoothly, nor does it mean that state authorities are willingly accepting limitations on their own authority, in this key area of state economic policy. In the second part of the chapter, the author presents aspects of this process, including the political and social difficulties it entails. The considerations focus on the unification of regulations on indirect taxes, in particular the leading tax, VAT.

I highly appreciate this part of the dissertation, especially since in the literature on the subject it is not often that we find in one monographic work such a large collection of adopted solutions to the tax regulations described.

Chapter IV illustrates that the state budget is a financial plan that affects the socio-economic situation. The analysis conducted for 2017-2021 clearly indicated that the main component of budget revenues is tax revenues. Due to such a large impact of tax revenues on the level of total income, their structure and dynamics of change were also evaluated. The analysis carried out showed that the main source of tax revenues is concentrated especially on tax revenues from indirect taxes in the form of VAT and direct taxes constituting personal income tax.

I find particularly valuable in this chapter:

- analysis and evaluation of factors affecting fiscal efficiency of taxes,
- assessment of fiscal effects applied to taxes, especially indirect taxes,
- analysis and evaluation of measures taken by the Polish government to tighten the tax system.

Chapter V addresses a very important issue both from the point of view of public finances and from the point of view of macroeconomics, which is the analysis and evaluation of VAT budget revenues (for the years: 2017-2021) and the factors determining them.

In view of the importance of tax revenues in the construction of the income side of the state budget and Poland's financial obligations to the EU, as well as the maintenance of budget balance and the acceptable level of the state budget deficit, subjecting this issue to scientific analysis and evaluation should be considered necessary and essential from the point of view of

improving the national tax law and the activities of the tax administration in Poland. The author emphasizes that due to the numerous advantages of this tax, the creation of budget revenues based on this tax is the right solution in the perspective of public finances. Thus, the level and volume of income generated is an important element of the implemented economic policy of the state.

The analysis of the level and dynamics of planned and implemented budget revenues for 2017-2021 (subsections 4 and 5) is a direct reference to the topic undertaken. The analysis was properly carried out the conclusions were correctly defined especially in terms of the factors determining budget revenues with particular attention to factors of a macroeconomic nature.

In the final section of the chapter, the author skillfully highlighted the importance of the tax gap and its impact on real VAT budget revenues as a result of extortion, tax avoidance, administrative errors or tax evasion.

Chapter VI comprehensively analyzes the fiscal efficiency of the excise tax, as the second indirect tax in terms of revenue to the central state budget (after VAT). Noteworthy is the content of subsection 3, which presents the fundamental rationale for structural changes as a result of requirements related to the harmonization of tax law in the European Union, taking into account the reasons for this process. In turn, subsection 4 defines the fiscal significance of excise tax as a source of budget revenues taking into account measures of the size, structure and dynamics of tax revenues. An attempt is made to estimate the tax gap and potential fiscal efficiency of tobacco excise taxes based on data on tax arrears and the size of illegal cigarette consumption in Poland.

The layout of this chapter does not raise any objections, it has been prepared correctly, and the content presented in it is correct, significantly enriching the existing knowledge, but also - by attempting to present solutions to improve the fiscal efficiency of the excise tax - is relevant to the practice of creating and applying the tax law.

The last, seventh chapter attempts to show, in a comprehensive manner, both the evolution of legal rationing of gambling establishment and related public revenues, the optimal model for collecting public revenues from gambling, the structure and nature of public revenues from gambling for 2017-2021. In particular, the role of the state and the impact of the industry on public revenues (subsection 4). The author emphasizes that public revenues from gambling are conditioned by various factors (subsections 6 and 7) and the content of this chapter signals about the historical and social context of gambling. The descriptive-formal approach corresponds to the current structure and nature of gambling revenues in Poland.

It should be stated that key to the essence of the presented problem are subsections: 6 and 7 in which the results of the study of public revenues from the gaming tax for 2017-2021 are presented. The search for public revenues to finance public tasks causes the legalization of gambling to be conditioned by fiscal phenomena. The subject of consideration was also the impact of changes in legal regulations on the organization of gambling on the amount of budget revenues from the gaming tax. Determinants of this tax, resulting from economic and legal conditions, were identified.

To sum up, it is necessary to emphasize the logicalness and coherence of both the construction of the entire dissertation and its individual elements (chapters, subchapters, points). The titles of the chapters and their contents are well related to the scope of the dissertation and fully attempt to develop the assumed research challenges.

7. The dissertation is written in **academic language**, but it is not dry or pretentious, and from the beginning remains extremely clear for easy reading, as the author uses concepts from different sciences. The doctoral student is able to express his thoughts in correct language, and

presents the issues discussed in an interesting way, often making use of tables and figures included in the body of the dissertation's chapters.

8. Classical and modern scientific literature has been studied in good faith. In terms of quantity and quality, the literature used is significant and substantial, as I pointed out, these are 504 cited sources. I would add that a number of important Polish authors are among them, including Wanda Wójtowicz, Stanisław Owsiak, Jacek Kulicki and Ryszard Mastalski.

9. Author's publications on the topic. A total of 26 titles are listed in this section. These publications indicate direct or indirect findings and conclusions that find a place in the dissertation. Some of these works are widely known and commented on by the academic community. All publications are related to the topic of the dissertation and reflect different aspects of the research. In addition to the publications, Bożena Agnieszka Sowa Ph.D. also presents evidence of 24 citations in 22 academic works. Certainly there are actually more citations, but this is "on the surface".

10. Contributions and significance of development for science and practice.

The reviewed dissertation is descriptive and analytical in nature, taking into account the comparative as well as functional aspect. It contains many valuable and creative threads in the dimension of theoretical, as well as (which should be particularly emphasized) applied achievements.

In my opinion, the structure of the dissertation created by Dr. Bożena Agnieszka Sowa, the manner of presentation and use of the collected source material (literature, legal acts, reports and reports), as well as the applied method of critical analysis of the problem combined with logical inference allows us to unequivocally state (taking into account the final conclusions contained in the conclusion of the work) that the research objectives assumed by the author have been fully achieved, and the adopted hypotheses confirmed.

The dissertation also has the potential to reduce the existing gap in the existing body of work in finance and macroeconomics in the area of taxes and tax systems in the context of budget revenues as an original work on the fiscal efficiency of indirect taxes as budget revenues taking into account internal and external factors.

11. I do not establish facts and data about plagiarism

CONCLUSION AND PROPOSAL

My general opinion is: the author has developed a dissertation that has a clearly formulated problem, goal and tasks, suggesting scientific research. The dissertation is a proof that Dr. Bożena Agnieszka Sowa knows the scientific literature and scientific achievements in this scientific field, has highlighted the unsolved or partially solved problems, systematized and made sense of the critical theses and has taken a reasoned position, has correctly interpreted the scientific results. research, has shaped them and presented them understandably and logically.

The dissertation meets the high requirements for combining theory, practical research and the resulting conclusions. It contains theoretical generalizations and solutions to major

scientific or applied problems, which correspond to modern achievements and represent a significant and original contribution to science.

For this reason, I give my support: a positive assessment of the dissertation of Bożena Agnieszka Sowa Ph.D., applying for the scientific degree "Doctor of Science" in professional field 3.8 "Economics", scientific specialty "Finance".

March 31, 2023.

Reviewer: