

# STANDPOINT

From: Prof. Dr. Ali Ali Veysel; Department of Accounting and Auditing, Higher School of Insurance and Finance - Sofia, Professional Field of study 3.8 Economics (Accounting, Auditing and Analysis).

**Subject:** dissertation for the award of a scientific degree "Doctor of Science" in the field of Higher education 3. "Social, Economic and Legal Sciences", professional field 3.8. "Economics", doctoral program "Finance, Insurance and Social Insurance" in the Higher School of Insurance and Finance.

**Author of the thesis:** Dr. Bozhena Agneshka Sowa Dissertation topic: *Indirect taxes and their impact on level and structure of revenues in the state budget. Analysis by example of Poland for 2017-2021.*

**Reason for submitting the opinion:** participation in the scientific jury for the defense of the dissertation according to the Order No. 105/01.03.2023 of the Rector of the Higher School of Insurance and Finance (VUZF).

## 1. General description of the submitted materials

The materials submitted by the dissertator include: dissertation, abstract of the dissertation; reference for the fulfilment of the minimum national requirements for the degree of Doctor of Science in the Republic of Bulgaria; publications and evidence of citations; abstracts of publications; author's statement of contributions to the dissertation.

The attached publications include: three monographs, one of which is co-authored; a published book based on a defended dissertation; an article published in a scientific journal, refereed and indexed in world-renowned databases of scientific information; articles and reports, published in non-refereed peer-reviewed journals and in edited collective volumes - 16 items, two of them co-authored; published chapters of collective monograph – 7 items, one of which in co-authorship.

30 citations in refereed and indexed publications in world-renowned databases with scientific information, in monographs and collective volumes with scientific peer review and in non-refereed journals with scientific peer-reviewed journals.

## 2. Brief description of the dissertation

The presented dissertation consists of 374 pages and is structured in an introduction, a statement in seven chapters, a conclusion and a list of references used. The main text includes 14 figures and 22 tables. The subject of the study is the structure and dynamics of revenue of indirect taxes (VAT, excise duties and gambling tax) to the state budget in the period from 2017 to 2021. The main objective is to assess the level of the structure and dynamics of the budget revenues from indirect taxes. Three research hypotheses are formulated:

- The harmonization of legal norms in the field of indirect taxes in European Union (especially VAT and excise duties) contributes to fiscal efficiency of these taxes.
- The structure of taxes is a major factor in determining their fiscal efficiency.
- The specificity of indirect taxes and the non-fiscal functions they perform (especially with regard to excise duties) have an impact on their fiscal efficiency.

In order to achieve the set objectives and to verify the adopted research hypotheses, a theoretical and empirical study is conducted. Statistical data from the Ministry of Finance, the Chamber and the Statistical Institute are used.

### **3. Evaluation of the obtained scientific and applied results**

In the theoretical research the local and foreign publications, national sources and sources of European Union legislation. Comparative analysis of source data, factor analysis, and descriptive-statistical analysis of structure and dynamics of taxes.

The time span of the dissertation covers the period from 2017 to 2021, focusing on the period of the COVID-19 pandemic (March 2020 - December 2021).

The scientific and applied results of the dissertation include:

- highlighting the role of indirect taxes in budget revenues of Poland
- identifying changes in the functioning of indirect taxes in Poland
- presenting the impact of tax structure on fiscal efficiency

The results of the study are of practical and applied nature and can be used to improve the tax system.

### **4. Evaluation of scientific and applied contributions**

The dissertation contains the following scientific and applied contributions:

- the main problems of Poland's tax policy are analyzed in relation to indirect taxes
- the causes of low tax revenue collection in Poland are examined
- the possibilities of improving the efficiency of tax system are examined

### **5. Assessment of the dissertation publications**

The publications of the candidate submitted in connection with participation for the degree of Doctor of Science, correspond to meet the requirements of the legal framework. They are related to the topic of dissertation and ensure dissemination of the results of the research.

### **6. Evaluation of the abstract**

The abstract correctly reflects both the statement in the dissertation thesis as well as the research results.

### **7. Critical comments, recommendations and questions**

I recommend that the candidate continue her research in the field of tax system.

## **8. Conclusion**

The dissertation contains theoretical generalizations and solutions to major scientific or applied problems that correspond to modern achievements, and represent a significant and original contribution to science. It does not repeat the theme and content of the work for the acquisition of Doctor of Philosophy degree. It complies with the requirements of the Law for the development of academic staff in the Republic of Bulgaria and the Regulations Implementing Rules of the Law. The presented materials and results comply with the requirements of the VUZF.

The above gives me grounds to express a positive opinion and to propose to the scientific jury to award Dr. Bozhena Agneshka Sowa the scientific degree of Doctor of Science in the field of Higher education 3. Social, Economic and Legal Sciences, professional field 3.8. Economics, Doctoral Program in Finance, Insurance and Social Insurance.

09.04.2023

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/prof. Ali Veysel, PhD/