

STANDPOINT

By prof. Dr. Emilia Georgieva Milanova

from the Higher School of Insurance and Finance (VUZF), Sofia, Department of Accounting and Audit, scientific specialty "Accounting, Control and Analysis"

Subject: dissertation on the award of the scientific degree of Doctor of Science, in the field of higher education 3. "Social, Economic and Legal Sciences", professional field 3.8. "Economics", PhD program "Finance, Insurance and Social Insurance"

Author of the dissertation: Dr. Bożena Agnieszka Sowa

University (Uniwersytet Rzeszowski), Rzeszow, Poland

Dissertation topic: *Indirect taxes and their impact on the level and structure of revenues in the state budget. Analysis on the example of Poland for 2017-2021*. The dissertation is presented in Russian with the title "*Косвенные налоги и их влияние на уровень и структуру доходов государственного бюджета. Анализ на примере Польши за 2017-2021 годы*"

Grounds for presenting the opinion: participation in the scientific jury on the defense of the dissertation, according to Order No 105/01.03.2023 of the Rector of VUZF.

1. Information about the candidate

Bożena Agnieszka Sowa holds a Master's degree in Economics from the Primary Business School in Warsaw, Poland, Faculty of Cooperative and Economics in Rzeszów (1993). In 1997 she defended her dissertation on "The Impact of Economic Policy on the Consumption of Consumer Goods in Households (On the Example of the Southeastern Part of Poland)" (Russian: *Влияние экономической политики на потребление потребительских товаров в домохозяйствах (на примере юго-востока Польши)*) at the same university and received the scientific degree "Doctor" in Economics. Since 2016 she has been working at the University of Rzeszowski (University of Law and Administration) with headquarters in the town of Żešovsk. Rzeszow, Poland and is currently Dean of the College of Management.

2. General presentation of the materials received

The set of materials presented by Dr. Bozhena Agnieszka Sowa in paper and electronic form is in accordance with the Law on the Development of the Academic Staff in the Republic of Bulgaria, with the Regulations for its implementation and the relevant internal regulations of the Higher School of Insurance and Finance. The kit provided to me includes:

- CV;
- Dissertation on the acquisition of the scientific degree "Doctor of Economic Sciences" in Russian in electronic and paper form;
- Abstract in Bulgarian and Russian in electronic and paper form;
- Reference-declaration for the fulfillment of minimum national requirements for acquiring a PhD in the professional field 3.8. Economics;

- Abstracts of publications related to the topic of the dissertation in electronic media in Russian and Bulgarian languages;
- Reference of publications and evidence of citations by other authors in electronic media in Bulgarian;
- Author's reference for the contributions to the dissertation in electronic and paper form in Bulgarian and Russian languages;
- Declaration of originality and authenticity of the dissertation.

3. Characteristics of the presented dissertation

The dissertation submitted for public defense on the topic "*Косвенные налоги и их влияние на уровень и структуру доходов государственного бюджета. Анализ на примере Польши за 2017-2021 годы*" consists of an introduction, a statement in seven chapters, a conclusion, a list of the literature used (502 sources, of which: 19 in English, 1 in German, domestic regulations in Polish – 57, international acts – 20, Internet sources – 64). The exhibition contains author's text, presented in a volume of 419 pages, of which 367 main text. The main text contains 14 figures and 22 tables.

We define the topic of the dissertation as relevant and significant. Issues related to public finance management are relevant at present, and the discussion on changes in fiscal governance in the European Union occupies a leading place.

The subject of the study is the structure and dynamics of indirect tax revenues (VAT, excise duties and gambling tax) in the state budget of the Republic of Poland. The analysis and evaluation cover the period from 2017 to 2021, with a particular focus on the period of the COVID-19 pandemic.

The main objective of the study is to assess the structure and dynamics of budget revenues from indirect taxes in the state budget of Poland by carefully examining the tax revenue plans and their implementation for each year of the period (2017-2021), and on this basis the discrepancies and the factors that determine them are defined.

The main objective thus defined includes several sub-objectives:

- 1) A review of the scientific achievements and determinants of the fiscal effectiveness of the tax;
- 2) Identification of causes, scope and progress in the indirect tax harmonisation process, with particular emphasis on VAT;
- 3) Definition of indicators of fiscal effectiveness of indirect taxes;
- 4) Through gap analysis - determination of VAT deviations from a selected base and the tax difference that results from tax evasion.

In order to achieve the objectives of the dissertation, the author has formulated the following research hypotheses, which are important for the study, and which we believe are successfully proved.

Hypothesis 1 - The harmonisation of legal rules in the field of indirect taxes in the European Union (mostly in the field of VAT and excise duties) contributes to the fiscal efficiency of these taxes;

Hypothesis 2 - The structure of taxes is a major factor in determining their fiscal effectiveness;

Hypothesis 3 - The specificity of indirect taxes and their non-fiscal functions (especially with regard to excise duty) have an impact on their fiscal efficiency.

In our opinion, the toolkit of the research methods used is comprehensively presented. The limitations in the development of the dissertation are correctly reflected.

4. Evaluation of the scientific and applied research results obtained

The structure of the dissertation allows in the first four chapters to discuss issues of a scientific and theoretical nature, and in the other three – to focus on scientific and applied problems. A first chapter presents the tax as a major legal, fiscal and economic category with a high degree of complexity. The content of the second chapter logically refers to the modern tax system in Poland and its influence on the economy, with particular emphasis on its effectiveness, in the context of budget revenues.

We positively assess the author's choice in chapter three to examine the process of harmonisation of taxation in the EU with a special focus on VAT as the main source of revenue for the central budget. As a talking point, the PhD student accepts the fact that the modern management of the economic processes of individual countries is primarily due to globalization, which largely ensures the harmonization of the tax systems of the member states of the Union. In Chapter Four, the focus is on tax revenues as the main source of revenue in the state budget and their role in the budget balance. We support the author's considerations of how to balance the state budget, taking into account the specifics of central taxes.

In Chapters Five, Six and Seven, an in-depth assessment of the budgetary impact of the three main indirect taxes - VAT, excise duty and gambling tax - is made. The scientific and applied results are achieved in this part of the dissertation. Through an analysis of the deviations between plan and implementation inherent in budgetary research, various problems related to the application of laws in the field of taxation have been identified. We also positively assess the studied impact of the pandemic (COVID-19) on VAT and excise duty revenues.

Literary sources are used conscientiously and correctly. The volume of literature studied and cited is noteworthy.

We believe that the dissertation is a personal author's work of the doctoral student and there are no borrowed research and publications in which the author has no participation. We note a lack of plagiarism in the thesis evaluated.

5. Evaluation of scientific and applied scientific contributions

We confirm the following scientific and applied scientific contributions:

- When examining the tax as the main legal, fiscal and economic category with a high degree of complexity, different criteria for classification of taxes have been used and references to tax rules that can be used for proposals in building a tax system are successfully made. Problem areas of tax revenues have been identified by examining the factors that determine them.
- Through a scientific toolkit, it has been shown that the harmonisation process has significantly changed the functioning of indirect taxes, especially in the context of VAT and excise duties.
- It has been proven that the main factor determining the actual fiscal efficiency is the structure of the tax, which causes certain reactions among taxpayers and changes in the tax collection environment.
- Tax revenues as the main source of revenues in the state budget have also been studied in the context of achieving budget balancing, taking into account the contradictions surrounding the budget deficit and public debt, requiring great attention in the selection of fiscal policy measures.
- Recommendations have been formulated, the implementation of which will improve the efficiency of the tax system, as a result of which the inflow of revenues to the central state budget will increase.

6. The conclusion contains the main conclusions and evaluations of the doctoral student as summarized results from the content of the seven parts, which are the basis for deriving and formulating the most important achievements and contributions of the dissertation.

7. Scientific publications on the topic of the dissertation (a total of 26 in number, including three monographs, one of which is co-authored and a published book on the basis of a defended dissertation) are published in specialized indexed scientific journals (1 article – in a scientific edition, referenced and indexed in world-famous databases of scientific information), in collective volumes and international scientific forums. We confirm citations in scientific journals, referenced and indexed in world-famous databases of scientific information, in monographs and collective volumes with scientific review and citations and reviews in non-refereed journals with scientific review.

8. The abstract of the dissertation is prepared in accordance with the established requirements and presents sufficiently, completely and accurately the content and the contributing points in it.

9. Assessment of the fulfillment of the minimum national requirements: from the Certificate of fulfillment of the minimum national requirements submitted by the doctoral student for the acquisition of the educational and scientific degree "Doctor of Science" in professional direction 3.8. Economics, we found that the minimum national requirements were met - a total of 945 points.

10. Criticisms, recommendations and questions

I recommend Dr. Bożena Sowa to continue improving the theoretical and methodological approach in the field of economic research in the public sector in Poland.

Conclusion

Based on the above for the dissertation "Indirect taxes and their influence on the level and structure of revenues in the state budget. Analysis on the example of Poland for 2017-2021" by Dr. Bozhena Agnieszka Sowa, we consider that the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria and of the Regulations for the Implementation of the National Academic Staff in the Republic of Bulgaria have been met. The presented materials and dissertation results also correspond to the specific requirements of the Rules for admission and training of doctoral students in the Higher School of Insurance and Finance.

The dissertation contains scientific and applied scientific results, which can be evaluated as original in theoretical and practical aspects.

Bearing in mind everything stated up to this point, I find it reasonable to give my positive assessment of the conducted research in the dissertation work and I propose to the honorable scientific jury to award the educational and scientific degree "Doctor of Sciences" to Bozhena Agnieszka Sowa in the Higher Education District 3. Social, economic and legal sciences; Professional direction 3. 8. Economics at the Higher School of Insurance and Finance (VUZF).

10.04.2023

.....

Signature:.....

(Prof. Dr. Emilia Milanova)