

**TO THE SCIENTIFIC JURY
DEFINED BY ORDER № 105/01.03.2023**

**OF THE RECTOR OF VUZF
UNIVERSITY**

PROF. Boris Velchev

OPINION

By Professor Toni Bogdanova Mihova, Ph.D.

Technical University – Sofia, Plovdiv branch

Subject: dissertation for the award of the scientific degree "Doctor of Science", field of higher education 3. Social, economic, and legal sciences, professional area 3.8. Economics

Author: Bożena Agnieszka Sowa Ph.D.

Title: **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.**

1. General description of the submitted materials

By order № 38 of 15.03.2021 of the Rector of the VUZF University, prof. Boris Velchev I was appointed member of the scientific jury under the procedure for the defense of a dissertation on "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" for obtaining the scientific degree "Doctor of Science" in the field of higher education 3. Social, economic, and legal sciences, professional field 3.8. Economics.

The author of the dissertation is Bożena Agnieszka Sowa Ph.D. in economics.

The opinion was prepared and submitted following the requirements of the Law on the Development of Academic Staff in the Republic of Bulgaria (LDASRB) and the Regulations on its implementation.

The opinion was prepared based on the documents presented by Bożena Agnieszka Sowa Ph.D. on paper and in electronic version: dissertation for the award of the scientific degree "Doctor of Economic Sciences", abstract regarding the scientific and applied dr Bożena Agnieszka Sowa 2 contributions, declaration for originality and authenticity, publications on the topic of the dissertation.

The submitted documents comply with the requirements of the LDASRB (Art. 12) and the Regulations of the LDASRB. The dissertation defense procedure is correctly followed.

2. Brief biographical data about the candidate

Bożena Agnieszka Sowa holds a Ph.D. in economics (Ph.D. - 1997, Warsaw School of Economics); earlier, she completed uniform master's studies (1993) in economics at the University mentioned above. In addition, he is a graduate of the Pedagogical College at the Warsaw School of Economics.

In 1993-2001 she was employed at the Tax Control Office (customs and tax administration), first in Przemyśl and later in Rzeszów, where she was responsible for controlling business entities and public finance sector entities in the field of tax settlements with the state budget.

At the same time, since 1999, she has been associated with higher education. This year, she started working at the University of Administration and Management in Przemyśl (currently the University of Law and Administration Rzeszów, with its registered office in Rzeszów), where she is currently employed as the Vice-Rector. In addition, as an assistant professor in 2001-2019, she was employed at the University of Rzeszów, Faculty of Economics, Department of Finance.

Bożena Agnieszka Sowa Ph.D. developed programs of first and second-degree studies and postgraduate studies in finance, tax issues, and accounting. He is also the author of items in the above scope.

She also conducts classes in this area and is a promoter and reviewer of diploma theses in first and second-degree studies and postgraduate studies. In addition, he conducts didactic classes as part of international exchange at universities in Slovakia.

As part of the international exchange, she completed 8 internships in Slovakia, Georgia, and Ukraine research centers.

She participated actively in 30 international and 8 national conferences, scientific forums, and seminars, giving papers on tax issues, public finances, and the state budget.

In addition, she took part in 6 research projects financed by EU funds, including 2 projects as a project coordinator. She was also a member of 3 research projects carried out as part of the University's statutory research.

She is also a reviewer of scientific monographs, chapters in monographs, and scientific articles.

Since 2001, she has been conducting ongoing substantive cooperation in the field of public finance, budget, and taxes with:

- 1) Chamber of Commerce and Industry in Rzeszów,
- 2) National Chamber of Tax Advisers, Podkarpackie Branch,
- 3) Polish Economic Society, Branch in Rzeszów.

She is also a lecturer at the Chamber of Legal Advisers in Rzeszów and a member of the Examination Committee of Ph.D. students at the WSPiA Rzeszów University.

3. Characteristics and evaluation of the dissertation

The dissertation has 419 pages, of which 367 are the main text, including 14 figures and 22 tables. 504 source items were used to prepare the publication.

The study consists of an introduction, seven chapters, and a conclusion.

The introduction presents the topicality of the researched issues. The theme, subject, primary objective, and sub-objectives are correctly defined. Formulated 3 research hypotheses and research methodology - correctly defined.

Chapter I correctly presents the theoretical foundations for further consideration, emphasizing taxes' features, structural elements, and functions. Particular attention was devoted to classifying taxes (according to various criteria) with an emphasis on indirect and direct taxes. While preparing this chapter, the author was obliged to use (to a greater extent) foreign literature).

The content of chapter II presents the current tax system in Poland with particular emphasis on the political changes that accompanied Poland's accession to the European Union. The author analyzed taxes that function simultaneously and form a whole, both in the legal and economic sense, at the same time pointing to a set of legal regulations and financial institutions that establish taxes and collect them. The issues are presented theoretically, as the main theories and concepts underlying this scientific field are systematically considered.

Chapter III introduces the issues of tax harmonization in the EU, particularly emphasizing the harmonization of VAT as the leading indirect tax (excise duty in second place). In this chapter, the author strongly emphasized that the problem of tax harmonization in the field of indirect taxes is related mainly to the concept of the common market, but the implementation of this process encounters numerous problems of both political and social nature. The chapter contains numerical data that have been correctly interpreted, increasing its substantive value.

The content of the next IV chapter presents the state budget revenues for 2017-2021, divided into tax and non-tax revenues. Data analysis has been presented in the section: plan-execution. In addition to the correct interpretation of the research results, the author referred, thus possessing knowledge of the issues, to the assessment of the activities of the Polish government, which are aimed at increasing tax revenues to the central budget (specific legal provisions, reforming the customs and tax

administration). Such considerations can bring measurable effects for the economy and society, indicating the positive and negative sides of the actions.

The content of chapter V begins the analysis and assessment of indirect tax revenues to the central budget for the period under review, and its content (as well as the content of the following two chapters) presents revenues from VAT and shows a direct relationship with the stated goal of the work. The author refers her considerations to the applicable legislation, pointing to possible gaps and objective reasons affecting actual budget revenues, as exemplified by the COVID-19 pandemic or high inflation. It is worth emphasizing the author's consideration of the tax gap, which - concerning VAT - has had and continues to have negative consequences for the budget.

Chapters VI and VII retain the convention adopted for preparing Chapter V and refer to the excise and gaming taxes, respectively. In addition to analyzing quantitative data showing the level and dynamics of budget revenues, the author significantly emphasizes the issues of external macroeconomic factors that affect this state of affairs. Conclusions and recommendations, especially for the legislator, were included in the conclusion of the dissertation.

The conclusion of the study presents the main inferences of the research. The dissertation contains theoretical summaries and solutions of significant scientific and applied problems, representing a significant and original scientific contribution. The research does not repeat the topic and a significant part of the content of the presented dissertation for the acquisition of an educational and scientific degree, "Doctor in Economics".

4. Contributions and significance of the development for science and practice

As a result of the scientific research conducted by the author, scientific and scientific-applied contributions stand out in the following aspects:

- 1) a new theoretical and methodological approach was developed in the field of economic research in the public finance sector concerning tax revenues of the central budget,
- 2) it was established that changes in the legal regulations, as well as organizational changes in the broadly understood tax administration, contributed to the efficiency of the tax system and, thus, to the increase in budget revenues,
- 3) empirical verification of tools aimed at increasing the effectiveness in enforcing budget receivables was carried out,
- 4) future challenges for the modern tax system in Poland were identified, and it was confirmed that this system is not adapted to solving economic and social problems, which will be a significant challenge in the future,
- 5) recommendations were defined, the implementation of which will contribute to an increase in state budget revenues.

5. Evaluation of the publications related to the topic of the dissertation

The publications that the candidate has attached are: monographs, chapters in monographs, articles published in scientific journals, including articles published and cited in world-renowned scientific information databases, and twenty articles published in non-reviewed peer-reviewed journals or published in edited collective volumes. Publications correspond to the topic of the dissertation.

The scientific papers presented by the candidate have been significantly reflected in the scientific literature, which results from the information provided on citations of scientific publications.

The publications do not repeat those presented for acquiring the educational and scientific degree "Doctor" and for the academic position "Professor". The requirements of art. 29, para. 6 of LDASRB - according to the statutory order, there is no proven plagiarism in scientific works.

6. Assessment of compliance with the minimum national requirements

The candidate for obtaining the scientific degree "Doctor of Sciences" Bożena Agnieszka Sowa Ph.D. meets and exceeds the minimum national requirements under Art. 2b, para. 2 and 3 of LDASRB, according to which a minimum number of 350 points is required, and dr Bożena Agnieszka Sowa fulfills the indicators with a total number of 605 points.

7. Abstract of the dissertation

The dissertation for obtaining the scientific degree "Doctor of Science" is presented in an abstract of 58 pages. The candidate has presented the main hypotheses and argued and defended them in the dissertation. The research's goals, tasks, methodology, and limitations are indicated. The content of the research is summarized. The conclusions made for each of the parts are reflected. I evaluate the abstract as correctly structured and reflecting the research results presented in the dissertation.

8. Critical remarks and recommendations

I have no critical remarks. The dissertation contains theoretical inferences and solutions to significant scientific and applied problems, corresponding to contemporary achievements and representing a significant and original scientific contribution.

I recommend Bożena Agnieszka Sowa Ph.D. to publish the results of her dissertation because I believe that they will be extremely useful both in the theoretical and practical aspects, both for legislators, central units operating in the field of public finance, economy, and students. I also recommend continuing scientific work in this specific interdisciplinary field.

CONCLUSION

The dissertation contains scientific and applied results, representing an original contribution to science and meeting all the requirements of the Law for the Development of Academic Staff in the Republic of Bulgaria and the Regulations for its application. The dissertation research proves that the candidate Bożena Agnieszka

Sowa Ph.D. has in-depth theoretical knowledge and professional skills in professional area 3. 8. Economics. I confidently assess the research presented by the abovementioned dissertation, abstract, publications, results, and contributions. I invite the esteemed scientific jury to award the degree of "Doctor of Sciences" to Bożena Agnieszka Sowa Ph.D. in the field of higher education 3. Social, economic, and legal sciences; professional area 3. 8. Economics.

Plovdiv,

07.04.2023

Author of the opinion:

/Prof. Toni Mihova, Ph.D./