

STATEMENT

by Prof. Dr. Lyuben Kirov Karanikolov, member of the Scientific Jury of the competition for the academic position of Associate Professor under professional direction 3.6 Law (Financial and Tax Law), promulgated in State Gazette Issue 21/13.03.2020, for the Faculty of Economics and Business Administration, with candidate Chief Assistant Savina Ivanova Mihaylova-Goleminova, PhD

1. Chief Assistant Savina Ivanova Mihaylova-Goleminova, PhD is the sole candidate in the competition for the position of Associate Professor in Financial and Tax Law at the Faculty of Economics and Business Administration with St. Kliment Ohridski University of Sofia. As part of her participation in the competition she has submitted various works published after the defence of her dissertation. One of these works, which differs from the topic of her dissertation, is her research work entitled **‘Challenges Facing Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law’** (Sofia: Ciela Publishing, 2019, ISBN: 978-954-28-2850-1 and **‘Challenges Facing Member States and Candidate Countries of the European Union in the Field of Taxation’** (Sofia: Ciela Publishing, 2018, ISBN: 978-954-28-2734-4, edited by Prof. Jacques Malherbe) (*The Monograph was discussed and accepted by means of decision taken at a meeting of the Department of Administrative and Legal Studies of the Faculty of Law at St. Kliment Ohridski University of Sofia, as per attached Protocol No 5 dated 27 May 2019, submitted together with letter of recommendation by Prof. Jacques Malherbe*). The other works presented for the purposes of the competition are as follows: **Single chapter within a collective monograph** - Belorusov, A., Leonidovich, A., Alexeeva, D., Ovchinnikova, L., Belov, V., Shibanova, A., Dolina, O., Lapin, A., Sviridova, E., Yakimova, E., Ambartsumov, R., Patrikeev, P., Barakina, E., Ostrushko, A.,

Krayushkin, A., Karpuhin, D., Batyukova, V., Malahova, V., Grigorieva, N., Denisov, N., Krasnenkova, E., Shireva, I., Pushkarev, V. 'Implementation of Taxpayers' Rights under Double Taxation Avoidance Agreements in the Digital Economy (under the example of digital companies). In: Public Law Means for the Efficiency of Economic and Financial Development. Part 2. Public law tools for the development of artificial intelligence, digitalization of finance and institutions of legal responsibility. M.: Knorus, 2020, p. 37-47. (paragraph 1.3 co-authored with Lapin, M.) ISBN 978-5-4365-5047-3; an article published in a reviewed collective volume: 'Accession Negotiation Challenges Facing Candidate Countries in the Field of Taxation'. Proceedings of the Faculty of Law in Nis, LVII, 2018, № 79, p. 115-140. ISSN 0350-8501; 10 articles and reports published in non-referenced, scientifically reviewed journals or reviewed collections in Bulgaria and abroad. The candidate has also submitted her published dissertation '**Financial Legal Relations within the System of Public Funds from EU Structural and Cohesion Funds**', Sofia: Ciela Publishing, 2017, 276 pages, ISBN: 978-954-28-2394-0. The scope of the latter has been expanded to cover the legal framework for the 2020-2024 programming period and legislation in the field of the common agricultural policy in addition to the cohesion policy of the EU. The dissertation also covers administrative court case law under the newly adopted European Structural and Investment Funds Management Act selected on the basis of the practical experience of the candidate in such cases.

The candidate has been admitted for participation in the competition, having satisfied the national minimum requirements for the position of Associate Professor with a total number of 535 qualification points for all indicators.

2. Savina Mihaylova-Goleminova holds a Master's Degree in Law from the Faculty of Law at St. Kliment Ohridski University of Sofia. Starting in 1993 she worked as an assistant in the Department of Administrative and Legal Sciences with the Faculty of Law at St. Kliment Ohridski University of Sofia. In 2014 she completed

her Doctor's degree after successfully defending her doctoral dissertation entitled **“Financial legal relations within the system of public funds from EU Structural and Cohesion Funds”**. In the Faculty of Law at St. Kliment Ohridski University of Sofia she carries out practical sessions in financial and tax law. In the Faculty of Economics and Business Administration at St. Kliment Ohridski University of Sofia she has organised lecture courses on the following topics: ‘Financial Management and Control of EU Funds’ (2016-2019); ‘Financial Law’ for the Master's programme in Financial Management (2014-2019); ‘Tax Law’ and ‘Control of EU Funds’ for the Master's Programme in Customs and Tax Control and others. Since January 2020 she is on the staff of the Faculty of Economics and Business Administration at Sofia University. She has specialised in IFBD (Amsterdam, the Netherlands) and at Oxford University (United Kingdom). She is a member of Sofia Bar and of the International Fiscal Association (IFA). Representative of the Bulgarian Branch of IFA for IFA WIN. Member of the European Association of Tax Law Professors. Member of the team of the European Structural and Investment Funds Academy (a joint programme of the Bulgarian Institute of Public Administration, Sofia University and JASPERS) and the Bulgarian National Institute of Justice with experience in the public sector, having held the following positions: advisor to the Chairman of the 40th National Assembly (2005-2009, including the position of IPEX correspondent for the National Assembly); advisor to the Interim Deputy Prime Minister for EU Funds (August - October 2014). Consultant for projects in the field of Public Administration and Transport. She speaks Bulgarian, English and Russian. The candidate participates actively in the EU Erasmus+ staff mobility programme.

3. The monograph „Challenges Facing Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law“ is an in-depth examination

of current trends in the field of tax and financial law, both in Bulgaria and in the European Union. The various issues and trends are discussed from both a scientific and practical point of view in aid of legal practitioners. The ample bibliography in Bulgarian and English serves as a useful tool for researches in the field of financial and tax law and helpful reference guide for legal practitioners. Savina Mihaylova has made a convincing analysis of current challenges facing EU member states in the field of financial and tax law, resting on the traditions in Bulgarian legal doctrine not only in the field of financial and tax law which makes the study all the more topical. The study is multifaceted and interdisciplinary which makes it a valuable addition to the body of research, and not only for the legal community. The candidate consistently and comprehensively defends her position with regards to the place of the 'administrative contract' in 'positive law' and with regards to the elements of the modern 'financial system' based on publications not only by Bulgarian but also by foreign researchers. Several *de lege ferenda* proposals have also been made which deserve attention.

The monograph represents the first all-round examination of current trends in the field of taxation and financial law of the Republic of Bulgaria and the European Union in financial and tax theory.

The novelty of the study is determined by the emerging new relations in Bulgarian law and financial and tax doctrine as a result of Bulgaria's EU membership and the country's participation in the various EU multiannual financial frameworks. In this light, the candidate presents financial law as an independent branch within the legal system of the Republic of Bulgaria, and tax law – as its subsector, analysing the state of legal doctrine in this field in other CEE countries and Russia, as well as the opinions of academia representatives from countries outside the former socialist bloc.

In her monograph, the candidate provides proof that financial and tax law are the most dynamic among legal branches in the modern legal systems of EU member

states and candidate countries, with academia representatives and practitioners facing numerous challenges due to the complex relations between national legislation and EU law, the EU financial system and public finance, including the institutional framework and the activities of the financial administration of Bulgaria as a member state.

The candidate takes an original approach in outlining current trends in the field of EU positive law for the 2014-2020 programming period with an eye to the new programming period, including national law and the case law of the Supreme Administrative Court and the Court of the European Union with view of protecting the financial interests of the EU and the national budget.

The theses underlying the monograph have been presented by the candidate with a different focus in several articles published in foreign unreferenced, scientifically reviewed journals or reviewed collections, such as: Constitutional identity and Direct Taxation. *Financial Law Review*, 15 (3), 2019, p.124-128; International Initiatives in the Field of Taxation and European Law. *International Scientific Conference "Law and Multidisciplinarity"*, Faculty of Law, University of Niš, Serbia, 2019, p. 263-274; Rule of Law Infringements in the Field of European Structural and Investment Funds Management, in: Belov, M. (ed.) *Rule of Law at the Beginning of the Twenty-First Century*. The Hague: Eleven publ., 2018, p. 329-339, ISBN: 978-94-6236-858-3; Bulgarian Financial Law and the European Legal and Financial System. *Financial Law Review*, 2018, No 4, p. 39-50, ISSN 2299-6834; Challenges and Opportunities Facing the Legal and Institutional framework for the Management of European Structural and Investment Funds in Bulgaria. *European Structural and Investment Funds Journal. Special Issue on Practices and Experiences from Member States and Beneficiaries*. 2015, Volume 3, No 4, 239-243, ISSN 2196-8268.

With view of achieving continuity, the candidate has based her research on the legal concept for finances and the corresponding theoretical model of financial legal

relations rationalized by Prof. Milcho Kostov in his ground-breaking study on Bulgarian financial legal doctrine (Kostov, M. Financial Legal Relations. Sofia, Bulgarian Academy of Sciences, 1979) and on the achievements of all representatives of the Bulgarian financial and tax doctrine. The theses and opinions of the candidate contribute to the legal concept of finances in the contemporary setting.

The candidate introduces in a new light the fourth component of the subject matter of financial regulation – namely legal relations related to ‘control’, with view of applicable EU law and national legislation.

The candidate defends the need to examine the issues of financial control, audit and supervision independently within this scope. The candidate contends that the scope of the ‘financial system’ includes the system of ‘public finances’ and the banking and non-banking subsystems of the financial system, including the monetary system, with the relations emerging, developing and taking place in that system being subject to legal regulation through financial law.

4. For the purposes of the competition, the candidate Savina Mihaylova-Goleminova has presented a chapter from a collective monograph by Russian scientists from the Financial University with the government of the Russian Federation in Moscow, which is proof of her teamwork abilities. The candidate’s article entitled ‘Financial Control’ (Sofia: *Society and Law*, No 1, 2020, p. 40-56, ISSN 0204-85-23, submitted) presents current topics related to amendments in the legal regime of financial liability pursuant to Article 21 of the State Financial Inspection Act, transformation of the notice of deficiency into an individual administrative act, etc., which will drive new research in the field of financial control with view of applying EU law and protecting the financial interests of both the national and EU budget.

5. The scientific and research work of Chief Assistant Savina Mihaylova-Goleminova merits a positive assessment, given that her work presents theses that are novel for the legal doctrine and have both theoretical and practical significance.

In conclusion, bearing in mind the teaching, practical and research activities of Chief Assistant Savina Mihaylova-Goleminova, I am of the opinion that she meets all requirements for the academic position of 'Associate Professor' as set out in the Development of Academic Staff in the Republic of Bulgaria Act. With view of the above, I strongly recommend to the scientific jury to propose to the Faculty Council of the Faculty of Economics and Business Administration with St. Kliment Ohridski University of Sofia to appoint Chief Assistant Savina Mihaylova-Goleminova as Associate Professor in Financial and Tax Law.

Sofia

July 2020

Statement prepared by:

/Prof. Dr. Lyuben Karanikolov/

