



OPINION

For the needs of a competition for the academic position of "Associate Professor" in the professional field 3.6 Law

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Legal Basis: Ordinance RD 38-242 / 26.06.2020 of the Rector of Sofia University "St. Kliment Ohridski" and Decision of the scientific jury for appointing reviewers (item 2 of Protocol № 01 / 22.07.2020)

1. General overview of the competition and the candidates

The opinion was prepared within the competition for associate professor in professional field 3.6 Law (Financial and Tax Law), announced in SG, issue 21 of 13.03.2020 for the needs of the Faculty of Economics of Sofia University. The only candidate in the competition is Ch. Assistant Professor Dr. Savina Mikhailova-Goleminova. Dr. Mihailova-Goleminova has presented a full set of required documents under Art. 107, para. 1 of PURPSZADSU, as the documentation is clear and correct. The presented reference for fulfillment of the minimum national requirements under Art. 2b of the Law on Social Sciences, Social and Legal Sciences, Professional Field 3.6 Law shows that the candidate not only performs, but also exceeds the minimum required number of points for holding the academic position of "Associate Professor". At a threshold of 400 points, Dr. Mihailova-Goleminova shows evidence of collected 535 points.

The candidate's profile is suitable for the needs of this competition. Savina Mihailova-Goleminova has a Master's degree in Law from Sofia University, where she defended her doctoral dissertation on "Financial legal relations in the system of public funds from the

European Structural and Cohesion Funds" in Law in 2014. She has extensive experience as a lecturer, and researcher at Sofia University and the Institute of Public Administration, as well as a practitioner. Her work as an advisor in the office of the Speaker of the National Assembly (2009), in the political office of the Deputy Prime Minister (2014) and in a number of expert positions is indicative of the high assessment of the skills and competencies of Dr. Mihailova-Goleminova.

2. Evaluation of the publications and the scientific contributions

Dr. Mihailova-Goleminova has a rich research activity, and so far in her scientific career she has 46 publications, including three monographs. 13 of them are presented for participation in this competition. First of all, a monograph on "Challenges for Member States and Candidates for Membership in the European Union in the Field of Taxation and Financial Law" is presented, as well as a chapter of a collective monograph, a study and ten articles in peer-reviewed scientific journals. The main research and scientific contributions of Dr. Mihailova-Goleminova are positioned in the field of financial and tax law, as she examines emerging trends in the field, interprets and clarifies basic concepts and concepts. This helps both for the correct implementation of the current legislation and for formulating recommendations for its improvement. Particularly good is the focus on topics such as changing the law in the context of new digital realities, emerging international business models, transfer pricing, double taxation avoidance and successful financial control with a special focus on European Union funds.

Particular attention should be paid to the presented monograph entitled "Challenges for Member States and candidate countries for membership of the European Union in the field of taxation and financial law". It is a study of 362 pages (including appendices and bibliography) and consistently examines the main issues of EU law and current trends in tax law, the new moments in taxation (with a special focus on the increasingly topical issue of transfer pricing) and concludes by outlining the challenges to financial law and how they can be addressed through improved regulation and the achievement of what the applicant calls "good financial administration". Although the foreword by Prof. J. Malerb correctly states that the main audience of the book is legal (see p. 14), it is useful outside the legal community and is also of interest to economists and financiers working in the field. The main value of the monograph lies in the systematic study and

rethinking of the role of financial and tax law in the context of Bulgaria's EU membership, but also the emergence of new global business models for multinational corporations, which determine new realities in the study area. Although Dr. Mihailova-Goleminova explicitly notes that the purpose of the study is not to make specific proposals for regulatory changes (see p. 331), I am inclined to agree that the conclusions drawn lead to potential ones. In this sense, we note the scientific and applied benefits of the presented work.

3. Overview of teaching activities

The candidate has extensive teaching experience, working at Sofia University since 1993, initially at the Faculty of Law, and from 2020 - at the Faculty of Economics. At present, Dr. Mihailova-Goleminova leads a number of mandatory courses in the bachelor's and master's programs of the faculty - "Corporate and Financial Law", "International Financial Law", "Financial and Tax Law", "Control of European Union Funds" and "Tax law", which provide sufficient auditorium employment to occupy the position in this competition. The fact that Dr. Mihailova-Goleminova actively uses innovative educational methods (online training) and at the same time works on a number of educational and research projects deserves special attention. Apart from the employment at Sofia University, the candidate also teaches within the Academy of European Structural and Investment Funds-KFD, as well as trains within specific projects, which shows Dr. Mihailova-Goleminova as an established specialist in the field and a sought-after lecturer.

4. Critical remarks and recommendations

The scientific results and contributions of Dr. Mihailova-Goleminova are indisputable and well positioned within the framework of financial and tax law. Given its broad expert profile and significant research and practical experience on the border between law and economics, I would like to recommend in my future works to consider the tools for economic analysis of law, taking into account not only the regulations of the tax process but also its significant economic and financial dimensions (costs and benefits, actual bearing of the tax burden, elasticity of income from rates and regulations, efficiency of the tax regime). I believe that the toolkit for economic analysis of law has the potential to enrich and further deepen the excellent research it does.

5. Conclusion

The quantity and quality of the scientific developments and evidence for research and teaching activity presented in this competition fully meet the minimum requirements of the Law for the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB) and the Regulations for implementation of ZRASRB. The only candidate in the current competition, Dr. Savina Mihailova-Goleminova, convincingly demonstrates her suitability for the academic position of "Associate Professor" at the Faculty of Economics at Sofia University and I believe that the faculty would only benefit from her habilitation. In this sense, I **express a positive opinion** and propose to colleagues from the esteemed scientific jury to be awarded the title of "Associate Professor" in the field 3.6 Law of Dr. Savina Mihailova-Goleminova.

Member of the Scientific Jury:

Assoc. Prof. Dr. Anton Gerunov

Sofia, 18.08.2020