

PEER REVIEW

by Prof. Dr. Ganeta Minkova Minkova

Member of the Scientific Jury appointed by Order No RD 38-242/26.06.2020 of the Rector of the University of Sofia “St. Kliment Ohridski” for obtaining the academic position of “Associate Professor” in professional field 3.6. Law (Financial and Tax Law) for the needs of the University of Sofia “St. Kliment Ohridski”, Faculty of Economics

1. PARTICULARS OF THE PROCEDURE

Chief assistant Savina Ivanova Mihaylova-Goleminova, PhD, is the only candidate who has applied in the selection procedure to obtain the academic position of “Associate Professor”, scientific field 3.6 Law (Financial and Tax Law). The selection procedure was announced in the “State Gazette” (21/13.03.2020).

The candidate has enclosed documents as required by the Development of the Academic Staff in the Republic of Bulgaria Act (DASRBA) and the Regulations for its application (RADASRBA).

The evaluation of the submitted documents has shown that the conditions stipulated in the Development of the Academic Staff in the Republic of Bulgaria Act for conducting the selection procedure for obtaining the academic position of ‘Associate Professor’ are met.

2. CANDIDATE INFORMATION

Chief assistant Savina Mihaylova-Goleminova, PhD, was born in Sofia. She completed her higher education in 1993, graduating from the Faculty of Law

at Sofia University “St. Kliment Ohridski”.

From 1995 to 1996, she worked as a Chief Expert to the General Tax Directorate of the Ministry of Finance.

In 2009, Savina Mihaylova-Goleminova worked as an Adviser at the Office of the Chairman of the National Assembly.

From 1995 to 1996, she worked as a Chief Expert at the General Tax Directorate of the Ministry of Finance.

In 2014, Savina Mihaylova-Goleminova worked as an Adviser at the Political Cabinet of the Deputy Prime Minister of the Republic of Bulgaria.

In parallel with her work at state bodies, she continued her teaching activity without interruption. She is a long-time lecturer with 27 years of experience.

After successfully passing a competitive exam, in 1993, she occupied the position of a Chief Assistant Professor at the Faculty of Law, at Sofia University. From 2019 till now, she has worked as a Chief Assistant Professor at the Faculty of Economics at the same university.

Dr. Savina Mihaylova-Goleminova was given postgraduate training at Oxford University, United Kingdom, at the European Study Centre (ESC) in Strasbourg, at the University in Lodz, Poland, at the International Bureau of Fiscal Documentation (IBFD), in Amsterdam, the Netherlands, and at other international organisations. She also participated in trainings at the Dutch Parliament.

Dr. Savina Mihaylova-Goleminova is a lecturer in Financial and Tax Law at the University of Sofia, Faculty of Economics.

Dr. Savina Mihaylova-Goleminova is a member of the International Fiscal Association (IFA) and the European Association of Tax Law Professors (EATLP). In 2018, she worked actively as a member of the Organisation Committee of the Conference of IFA, Bulgaria, and the Faculty of Law at Sofia University. Also, she was a member of the Programme Committee of the Conference on Electronic Democracy and Open Government, held from May

22nd to 24th, 2013, at the Centre for E-Governance – Danube University Krems, Austria.

Dr. Savina Mihaylova-Goleminova is also a member of Sofia Bar Association.

3. DESCRIPTION OF THE PUBLICATIONS SUBMITTED FOR PARTICIPATION IN THE SELECTION

Dr. Savina Mihaylova-Goleminova has carried out extensive research in her field of expertise, materialized in a significant number of scientific publications in Bulgaria and abroad on the problems of taxation, and more specifically, on the impact of EU law on domestic tax law not only in Bulgaria but also in other Member States. The information concerning her monographs, papers and reports is publicly available on the internet at: <https://authors.uni-sofia.bg/AuthorPublications.aspx?id=680a14e7-b17c-4f68->.

For the purposes of the current procedure, Dr. Savina Mihaylova-Goleminova has submitted a list of 13 scientific works authored by her, including: a monograph entitled ‘Challenges Facing Member States and Candidate Countries of the European Union in the Field of Taxation’, a study entitled ‘Accession Negotiation Challenges Faced by Candidate Countries in the Field of Taxation’, published in English; 10 scientific papers some of which are published in English and Russian, and one report.

3.1. ‘Challenges Facing Member States and Candidate Countries of the European Union in the Field of Taxation’ (monograph)

The monograph ‘Challenges Facing Member States and Candidate Countries of the European Union in the Field of Taxation’ contains a comprehensive and detailed analysis of very significant, yet unexplored issues.

The candidate expresses the idea that nowadays no progress could be made in the field of taxation without the united efforts of the Member States. In the study, she identifies the need for regional cooperation and exchange of knowledge and best practices in the fields of law enforcement, administrative procedures, business and science. This idea is in tune with the principles of the European Union established by the EU founding treaties.

The monograph outlines the legal sources of EU Tax Law, Bulgarian Tax Law, and the international tax treaties on avoidance of double taxation. In this respect, the author raises the question of why it is important to identify the legal sources on the three above mentioned levels. The answer she comes up with is expressed in the tenet that the European Union is built on a legal order based on constitution-like acts aiming at integrating the rules agreed at supra-State level with the national laws of the Member States and the international treaties.

The Member States give up a degree of power so that they can participate in the development of a collective problem-solving capacity. On the other hand, they have sovereignty in the area of direct taxation as the EU does not use direct taxes for its own resource collecting purposes. However, Member States's laws should not infringe on the legal principles of the Union or the international tax framework.

In parallel with the development of the EU law and national laws of the Member States, there is an on-going process of modification of the rules of international taxation. Tax planning strategies exploit gaps and mismatches in tax rules to make profits 'disappear' for tax purposes or to shift profits to locations where there is little or no real activity and at the same time, the corporate tax rate is low. The BEPS project of the Organisation for Economic Cooperation and Development (OECD) aims to solve these problems but as a result the complexity of taxation increases.

All these problems, which are new to the Bulgarian legal science, are given an in-depth analysis in the monograph.

Another important contribution of the monograph is the study of the accession negotiations which are lacking thorough examination not only in Bulgaria but, to the best of my knowledge, also in Europe. The problems of taxation are especially complicated during the accession process. The fact that some of the neighbour states of Bulgaria are candidates for EU membership makes obvious the impact of Dr. Goleminova's research on the region.

The problems arising during the accession negotiations are treated not only in the above described monograph, but also in the study 'Accession Negotiation Challenges Facing Candidate Countries in the Field of Taxation', which is part of a book issued by the University in Nish, Serbia.

As a Member State, the Republic of Bulgaria has its role in the Balkans in disseminating good practices for successful completion of the negotiations. There is no doubt that the monograph and the study are highly relevant in this respect, since Dr. Goleminova addresses these issues and opens the topic for debate.

3.2. Scientific papers and reports

Many of the scientific papers and the report enlisted by the candidate discuss various aspects of and trends in the development of the national and European tax law. Studied are the approaches and methods that Bulgaria's tax policy should follow in order to face the challenges related to the globalisation of economic processes.

Another important problem linked to modern tax law is taxation of digital supplies, which is tackled in the article 'Implementation the rights of taxpayers under agreements for the avoidance on double taxation in conditions of the digital economy (on the example of digital companies)' published in Russian. The law has to spell out with precision which are the obligations of taxpayers because it is considered important that individuals and corporations have certainty about their obligations. Tax laws tend to be complex and detailed, but they are precise. In the article are examined the rights and the obligations of taxable persons, and are

evaluated the possible outcomes expected from the introduction of the new approaches to taxation.

The European Structural and Investment Funds in Bulgaria are also a major focus of Dr. Goleminova's research. She examines the problems faced by the institutional funds in the paper 'Challenges and opportunities facing the Legal and Institutional framework for the Management of European Structural and Investment Funds in Bulgaria' published in English.

3.3. Scientific contributions

The scientific contributions were pointed out in the course of reviewing the specific scientific works submitted by the candidate for evaluation; however, these could be summed up as follows:

The candidate's contributions to science can be considered as significant. The monograph, the study, the papers and report set the stage for future discussions on important issues of taxation and the Cohesion and Structural European Funds.

Analysed are also the new views of the European Commission regarding the taxation of digital supplies.

Explored are the contemporary views on the place and role of taxes; identified are contemporary goals of the tax policy, and examined are the recent trends in the tax policy of the EU. In this regard, a number of proposals *de lege ferenda* are put forward.

4. CITATIONS

The significance of Dr. Savina Mihaylova-Goleminova's scientific works is proved also by the number of citations thereof -22. The list of citations presented to the Scientific Jury contains mentions made by Bulgarian authors.

5. PROJECT PARTICIPATION

Although project participation may not be evaluated in this procedure, I would like to mention that Chief Assistant Savina Mihaylova-Goleminova, PhD, has participated as an expert in the development of a number of projects.

6. CRITICAL COMMENTS

As a member of the Jury for the selection procedure of Associate Professor, I can express no criticism regarding the scientific and research activity of Chief Assistant Professor, Savina Mihaylova-Goleminova, PhD. I recommend that the candidate should continue her research and publications in the field of taxes and taxation.

7. CONCLUSION

The presented scientific works: the monograph ‘Challenges Facing Member States and Candidate Countries of the European Union in the Field of Taxation’, the study ‘Accession Negotiation Challenges Facing Candidate Countries in the Field of Taxation’, the 10 scientific papers and the report meet the requirements of Art.29, Para.1, Item 3 of the Development of Academic Staff in the Republic of Bulgaria Act.

They do not repeat thematically the dissertation work submitted for the award of the educational and scientific degree of ‘Doctor’.

Based on the scientific contributions and teaching practice of the Candidate, I propose that the Scientific Jury should recommend that the Council of the Faculty of Economics, Sofia University, appoint Chief Assistant Professor Savina Ivanova Mihaylova-Goleminova, PhD, at the academic position of ‘Associate Professor’.

Sofia

Yours faithfully,

(signed)

(Prof. Dr. Ganeta Minkova)