

PEER REVIEW

by Dr. Stanislav Krastev Kostov,

Associate Professor on European Union Law at the Faculty of Philosophy,

Sofia University "St. Kliment Ohridski" "

Concerning: selection procedure for obtaining the academic position of 'Associate Professor' in professional field 3.6.Law (Financial and Tax Law), announced in SG no.21 / 13.03.2020.

I. Particulars of the procedure

The selection procedure for obtaining the academic position of 'Associate Professor' in professional field 3.6.Law (Financial and Tax Law), was announced in SG no.21, dated 13.03.2020, for the needs of the Faculty of Economics at University of Sofia "St. Kliment Ohridski".

I have been appointed as a Member of the Scientific Jury by Order No.PJ38-242 / 26.06.2020 of the Rector of the University of Sofia "St. Kliment Ohridski".

At the first meeting of the Scientific Jury, held on 22.07.2020, I was assigned to prepare a Peer Review for the purposes of this selection procedure.

II. Candidate information

The only candidate in this selection procedure is Mrs. Savina Ivanova Mihailova-Goleminova, PhD in Law from the Faculty of Law at Sofia University "St. Kliment Ohridski". From 1993 to December 2019 Savina Goleminova was a Chief Assistant Professor in Financial and Tax law at the Department of Administrative Law, Faculty of Law at Sofia University, and since January 2020 – she has been Chief Assistant Professor at the Faculty of Economics at Sofia University "St. Kliment Ohridski", Department of Economics and Management by Industries.

III. Compliance the conditions stipulated in Art.24 of the Development of the Academic Staff in the Republic of Bulgaria Act (DASRBA), and the

**conditions under Art.105 of the Regulations on the Terms and Conditions for
Acquiring Scientific Degrees and Holding Academic Positions at Sofia
University "St. Kliment Ohridski"**

Art.24 of DASRBA and Art.105 of the Regulations of SU provide for five cumulative requirements that must be met by persons holding the academic position of 'Associate Professor':

(1) to have been awarded the educational and scientific degree of Doctor;

(2) for minimum two years to have occupied the academic position of 'Assistant Professor and/or 'Chief Assistant Professor' / or alternative;

(3) to have presented a published monograph or equivalent publications in specialized scientific issues, or evidence for artistic and creative achievements in the field of arts equivalent thereof, which do not reproduce those submitted for awarding the educational and scientific degree of 'Doctor' and for awarding of the scientific degree of 'Doctor of Science';

(4) compliance with the minimum national requirements for the respective scientific field and / or professional field and the additional requirements of Sofia University "St. Kliment Ohridski";

(5) to have no plagiarism proven as per the legally established order in the scientific works.

Savina Goleminova meets the above described requirements on account that:

(1) In 2014, the candidate was awarded the degree of 'Doctor' in professional field 3.6. Law (Financial Law) by Sofia University "St. Kliment Ohridski", the topic of the dissertation thesis being "Financial legal relations in the system of public funds from the European structural and cohesion funds of the European Union", Diploma No.CY 2014-20 / 15.05.2014 issued by Sofia University "St. Kliment Ohridski";

(2) Since 1993 she has held the academic position of "Chief Assistant Professor" at Sofia University "St. Kliment Ohridski";

(3) For the selection procedure she has submitted a monograph entitled *Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law*, Sofia, Ciela Publishing, 2019, 364 pages, with a preface by Prof. Dr. Jacques Malerb (Scientific Editor). ISBN 978-954-28-2850-1, based on

an earlier work published in English language *Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation. S.: Ciela Publishing, 2018, 296 pages, with a preface by Prof. Dr. Jacques Malerb (Scientific Editor). ISBN: 978-954-28-2734-4. The two works are freely and publicly available on the distribution network. The presented monographic study does not reproduce the dissertation of the candidate, dedicated to the financial and legal relations in the system of ESIF funds.*

(4) The appendix to Art.1a, Para.1 of the Regulations for Application of DASRBA in scientific field 3 Social, Economic and Legal Sciences stipulates a minimum number of points 300 scored according to four indicators for acquiring the academic position of 'Associate Professor' in the professional field 3.6:

- A) Dissertation for the awarding the educational and scientific degree of 'Doctor' – 50 p.;
- B) Habilitation work – a monograph – 100 p.;
- C) Publications – 100 p.;
- D) Citations – 50 p.

As provided by Art.112, Para.1 of the Regulations of Sofia University, the Scientific Jury evaluates the candidate according to their compliance with the conditions under Art.105, Para.1, and in accordance with the results evidenced by the References under Art.107, Para. 1, pp. 12-14.

Evident from the Reference (Appendix No.12) presented by the candidate, the score gained through her research is 535 distributed by indicators as follows:

- A) 50 p. (1 dissertation);
- B) 100 p. (1 habilitation study);
- C) 210 p. (a total of 13 publications in addition to the presented habilitation study);
- D) 175 p. (a total of 22 citations).

The above stated shows that the candidate significantly exceeds the minimum required points for holding the position of 'Associate Professor' in the professional field 3.6 Law.

- (5) There is no plagiarism proven as per the legally established order in the presented scientific works.

With a view to the above stated, the candidate is eligible for having her scientific papers reviewed.

Since Savina Goleminova is the only candidate in the announced selection procedure, no assessment should be made as to the additional indicators under Art.112, Para.2 of the Regulations of Sofia University. However, as it is a matter of occupying a teaching position, it should be noted that the candidate unquestionably has the necessary teaching experience gained over more than fifteen years as a lecturer at the Faculty of Law and Faculty of Economics at Sofia University, as well as in universities of EU Member States under Erasmus + teacher mobility and in third country universities.

IV. Scientific contributions of Chief Assistant Professor Dr. Savina Goleminova found in the works submitted by her for participation in the lection procedure

4.1. Savina Goleminova participates in the selection procedure with the following works:

Monographs:

1. "Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law", Sofia, Ciela Publishing, 2019, 364 pages, with a preface by Prof. Dr. Jacques Malerb (Scientific Editor). ISBN 978-954-28-2850-1;
2. "Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation", Sofia, Ciela Publishing, 2018, 296 pages, with a preface by Prof. Dr. Jacques Malerb (Scientific Editor). ISBN: 978-954-28-2734-4

A chapter form a collective monograph

2. Belousov, A., Leonidovich, A., Alekseeva, D., Ovchinnikova, L., Belov, V., Shibanova, A., Dolina, O., Lapin, A., Sviridova E., Yakimova, E., Ambartsumov, R., Patrikeev, P., Barakina, E., Ostroushko, A., Krayushkin, A., Karpukhin, D., Batyukova, V., Malakhova, V., Grigorieva, N., Denisov, N., Krasnenkova, E., Shireva, I., Pushkarev, V. - "Implementation of the taxpayers' rights under double taxation agreements in the digital economy (on the example of digital companies). In: - "Public

Legal Means for Efficient Economic and Financial Development", Part 2; "Public legal instruments for developing artificial intelligence, digitalization of finances and the institutes of legal responsibility" Moscow, Knorus, 2020, pp.37-47 (paragraph 1.3 co-authored by Lapina, M.) ISBN 978-5-4365-5047-3.

Study:

4. Accession negotiation challenges faced by candidate countries in the field of taxation. // Zbornik radova pravnog fakulteta u Nišu (Proceedings of the Faculty of Law in Niš), LVII, 2018, № 79, pp. 115-140. ISSN 0350-8501

Papers:

5. "The Operational Programmes of the European Union 2014-2020 (Regarding the suspended operational programs for the programming period 2007-2013 and the challenges of the new programming period 2014-2020)." // Society and Law, 2014, № 10, p. 3-17. ISSN 0204-85-23

6. Challenges and opportunities faced by 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. No.4/2015.Volume 3, Number 4, 239-243. ISSN 2196-8268

7. "Control over the legality of the management of the European Structural and Investment Funds"- In: "10 Years Bulgaria in the European Union – Impact on the Development of Public Policies and Legislation [Proceedings of the scientific conference. at NBU, Faculty of Law, November 2018] Sofia: New Bulgarian University Publishing House, 2018, pp.244-259. ISBN 978-619-233-025-5

8. "Financial corrections to projects co-financed by ESIF. // Economic and Social Alternatives", 2018, №2, pp. 88-93. ISSN 1314-6556

9. "Regional cooperation and basic values of the European Union."// Society and Law, 2018, №7, pp.78-87. ISSN 0204-85-23

10. "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, pp. 329-339. ISBN: 978-94-6236-858-3

11. "Bulgarian Financial Law and the European Legal and Financial System." // Financial Law Review, 2018, № 4, pp. 39-50. ISSN: 2299-6834

12. "Constitutional Identity and Direct Taxation." // Financial Law Review, 15 (3), 2019, pp.124-128. ISSN 2299-6834

13. "International Initiatives in the Field of Taxation and European Law."// Zbornik radova pravnog fakulteta u Nishu (Proceedings of the Faculty of Law in Niš, LVIII, 2019, №85, c.263-274. ISSN 0350-8501

14. "Financial control."// Society and Law, 2020, №1, pp.40-56. ISSN 0204-85-23

All publications follow the defence of the candidate's doctoral dissertation in 2014.

4.2. The two monographs submitted for participation in the selection procedure (one in Bulgarian, and the other in English) have similar titles and structure. The comparison of the two texts leads to the conclusion that, in terms of content, the two monographs are not identical. Rather, the monograph entitled "Challenges faced by Member States and Candidates for Membership in the European Union in the Field of Taxation and Financial Law" is based on, but complements and develops the conclusions reached in the monograph "Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation". Adequately, as it might be expected for the purposes of the selection procedure, albeit with certain modesty, in the "List of publications, inventions and other scientific and applied results: list of publications submitted for participation in the selection procedure" (Appendix No.10b) Savina Goleminova suggests that this is a single monographic study. Therefore, the monograph *Challenges Faced by Member States and Candidates for Membership in the European Union in the Field of Taxation and Financial Law* has been considered for review, Sofia, Ciela, 2019, 364 p. with a foreword by Prof. Dr. Jacques Malerb (Scientific Editor). ISBN 978-954-28-2850-1.

4.3. For the presented chapter from a collective monograph in Russian, co-authored by M. Lapina, no separation protocol has been attached making it clear what is the specific contribution of each of the co-authors. Therefore, the presented chapter of the collective monograph is not accepted for review.

4.4. The presented studies and papers can be conditionally divided into three groups according to their subject scope.

The first group includes the study *Accession Negotiation Challenges faced by Candidate Countries in the Field of Taxation* and the papers *Regional Cooperation and Core Values of the European Union*, *Bulgarian Financial Law and the European Legal and Financial System*, *Constitutional Identity and Direct Taxation* and *International Initiatives in the Field of Taxation and European Law*. These works represent various aspects and the main ideas and contributions of the monographic study *Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law*. Therefore, these shall not be considered separately.

The second group includes the papers *The Operational Programmes of the European Union 2014-2020 (Regarding the suspended operational programs for the programming period 2007-2013 and the challenges of the new programming period 2014-2020)*, *Control over the legality of the management of the European Structural and Investment Funds* and *Financial corrections to projects co-financed by ESIF*. These papers present the main conclusions reached by the candidate in the course of her research on issues related to the financing and control in the management of ESIF funds. To these issues dedicated is also the candidate's doctoral dissertation and the published monograph *Financial Legal Relations in the System of Public Funds from the European Structural and Investment Funds*, Sofia: Ciela, 2017, 276 pp. ISBN: 978-954-28-2394-0 drawing thereon. In essence, these papers do not reproduce but rather further develop the contributions of candidate's doctoral dissertation, so they should be reviewed jointly.

The third group of papers includes the paper *Rule of Law Infringements in the Field of European Structural and Investment Funds Management* and the paper *Financial Control*. The subject of research in the mentioned papers does not overlap with either the issues discussed in the candidate's dissertation, or with the research objectified in the monograph submitted for review in this selection procedure.

4.5. Regarding the monograph *Challenges Faced by Member States and Candidate Countries of the European Union in the Field of Taxation and Financial Law*, with the volume of 362 pages. The author's exposition is structured in an introduction, three chapters, a conclusion and a bibliography in three languages. The bibliography is extremely rich. The titles presented in the bibliography are cited correctly in the footnotes.

The structure of the monograph is logical. Following the introduction, it includes a first chapter on EU law and tax trends, while the subsequent chapters address various aspects of the impact of EU law on taxation and the links between financial law and the legal and financial systems of the EU. The conclusion contains a brief presentation of the main contributions of the research.

It should be noted that the study meets all the requirements for a monograph stipulated in the applicable legislation. The author has set herself the difficult task of analyzing the impact of the EU law on the national financial system and taxation and has succeeded in creating an original interdisciplinary work. On the basis of good knowledge of fundamental institutions of the EU law, outlined are the challenges in the field of financial and tax law faced by the EU Member States and candidates, with which the author is narrowly acquainted.

The chosen structure is a direct consequence of the author's consistent thesis that it is essential to consider the classical concepts of financial and tax law through the prism of the EU law's impact on the financial and tax systems of the Candidate and the Member States. This approach has also led to original author contributions, such as the derivation and analysis of the content of the concept of "right to sound financial administration" as part of the more general concept of the right to good administration, as established in the EU law.

The author could have limited her research to an analysis of the legal framework and applicable case law in respect of only one, separate institution of financial or tax law and assess the impact of the EU law on it. In itself, such an approach could have resulted in formulation of certain contributing conclusions. However, by adopting a more global approach, Savina Goleminova has developed a general concept of the impact of the EU law on the national financial and tax systems, which stands out as a key merit with a clear contribution of the peer-reviewed monograph.

Further, the study is highly relevant in view of the main challenges faced by the Member States and Candidates for membership in the field of taxation. It is clear that the protection of the EU's financial interests will play a leading role in the next EU programming period. Despite the ambiguities regarding the control mechanisms that will be established with regard to spending of ESIF funds taking into account the rule of law (still unclear as per the date of this peer review), the author has skillfully outlined the direction in which the future legislation on the combat against fraud and control over the spending of the European budget is to develop.

The above stated is far from exhausting the scientific merits and contributions of the peer-reviewed work, but I think that the highlighted contributions are essential for the conclusion that by the presented monograph Savina Goleminova fully meets the requirements of DASRBA for acquiring the academic position of 'Associate Professor' in professional field 3.6.Law (Financial and Tax Law). She is a full-time researcher, has chosen a topic for research that is fundamental to the functioning of the EU and has skillfully developed. The broad interdisciplinary approach applied in the study is in itself worthy of positive assessment.

4.6. The papers *The Operational Programmes of the European Union 2014-2020 (Regarding the suspended operational programs for the programming period 2007-2013 and the challenges of the new programming period 2014-2020)*, *Control over the legality of the management of the European Structural and Investment Funds* and *Financial corrections to projects co-financed by ESIF* are bound together by the idea of the control over the management of ESIF funds. The first of these papers is essentially programmatic, since the theses advocated by the author got applied in practice in the Law on Management of ESIF Funds, adopted after its publication, in 2015. The proposals and theses set out in the paper were also accepted, to a great extent, by the Bulgarian legislator. The second and third papers, in their turn, systematize the case law, as per the year 2018, of the Bulgarian courts in cases of imposition of financial corrections and have significant practical and applied significance.

4.7. The paper *Rule of Law Infringements in the Field of European Structural and Investment Funds Management* is a skillful combination of the author's theses in the field of control over the management of ESIF, knowledge of the accumulated practice on these issues in Bulgaria and the fundamental issue of introducing a mechanism to ensuring the rule of law by controlling the funds provided through ESIF. The thesis defended by the author for searching balanced approach in the creation of specific control mechanisms has a contribution character.

4.8. The paper *Financial Control*, published in 2020, in its essence develops and enhances the author's theses proposed in the presented monographic study. Singled out as a significant contribution shall be the original proposals of the author *de lege ferenda* regarding the Law on the State Financial Inspection in connection with the financial control exercised by the Agency established by this law.

Considering the above stated, I am of the opinion that the scientific papers accepted for peer review should be evaluated positively.

V. Conclusion

Based on the positive evaluation given to the scientific publications submitted by the candidate - subject to review in this selection procedure, as well as in view of her overall teaching and research activities, it can be reasonably concluded that Chief Assistant Professor Dr. Savina Ivanova Mihailova-Goleminova has profound theoretical knowledge and the necessary teaching experience and professional qualification to completely meet the requirements of Art.24, Para.1 of DASRBA, and Art.105 of the Regulations of Sofia University to and be suggested for granting the academic position of 'Associate Professor' in the professional field 3.6.Law (Financial and Tax Law) at the Faculty of Economics at Sofia University "St. Kliment Ohridski". I am convinced that I will vote in favour of her candidacy, and I suggest that the members of the esteemed Scientific Jury also vote in favour of it.

Sofia, August 27th, 2020


Associate Professor Dr. Stanislav Kostov