

## **PEER REVIEW**

By Associate Professor Dr. Ivan Stefchov  
Stoynev

for the selection procedure for obtaining the academic position of ‘Associate Professor’ in professional field 3.6. Law (Financial and Tax Law) at the University of Sofia "St. Kliment Ohridski", announced in the *State Gazette*, 21/13.03.2020.

### **I. Information about the candidate in the selection procedure**

1. By Order No.ПД 38-242 dated 26.06.2020 of the Rector of the University of Sofia "St. Kliment Ohridski", I was appointed a Member of the Scientific Jury in the selection procedure for obtaining the academic position of ‘Associate Professor’ at the University of Sofia "St. Kliment Ohridski", in higher education field 3. Social, Economic and Legal Sciences, in professional field 3.6. Law (Financial and Tax Law), announced for the needs of the Department of Economics and Management by Industries (EMI) of the Faculty of Economics (FE) at Sofia University. For participation in the selection procedure, announced in the *State Gazette* no. 21 of March 13, 2020 and on the website of Sofia University, submitted have been documents from Chief Assistant Professor Dr. Savina Ivanova Mihailova-Goleminova - the only candidate, a lecturer at the Department of ITU at the Faculty of Economics at Sofia University. All documents and the particulars of the procedure are in compliance with the requirements of the normative and university acts concerning the development of the academic staff.

Chief Assistant Professor Dr. Savina Mihailova-Goleminova has been a lecturer at Sofia University "St. Kliment Ohridski" since 1993. From 1993 to December 2019 she was a Chief Assistant Professor in Financial and Tax Law at the Department of Administrative and Legal Sciences at the Faculty of Law (FL) of Sofia University. Since January 2020 she has been a lecturer at the Faculty of Economics at Sofia University "St. Kliment Ohridski", Department of Economics and Management by Industries. The candidate completed her higher education in Law graduating from the Faculty of Law at Sofia University "St. Kliment Ohridski"(1993). She became PhD in Law in 2014, with a dissertation on the theme "Financial legal relations in the system of public funds from the European Structural and Cohesion Funds" (Diploma No.CY 2014-20 / 15.05.2014, Sofia University "St. Kliment Ohridski"). In the course of the attestation of the academic staff of the

Faculty of Law in the period between 2005 and 2019, the candidate was given excellent evaluation.

Chief Assistant Professor Dr. Savina Mihailova-Goleminova actively participates in the activities of the Faculties of Law and Economics.

Currently, the candidate is teaching the following lecture courses in Bachelor's and Master's Programmes at the Faculty of Economics: "Corporate and Financial Law" – a compulsory course in English in the Bachelor's Programme "Accounting, Finance and Digital Applications" in English; "International Financial Law" – a compulsory course in English in the Master's Programme "International Business and Defense Industry"; "Financial and Tax Law" – a compulsory discipline in English in the Master's Programme "Financial Management"; "Control of European Union Funds" and "Tax law" – mandatory disciplines in the Master's Programme "Customs and Tax Control".

2. Along with her academic commitments, Chief Assistant Professor Dr. Savina Mihailova-Goleminova is a member of the Organizing / Programme Committee of CeDEM Programme Committee, CeDEM – Conference for E-Democracy and Open Government 22.-24.05.2013 Center for E-Governance, Danube University Krems, Austria; she is also a member of the Scientific Committee of the conferences: "Challenges to the financial management and control of EU funds", Sofia, November 2016, Faculty of Law, Sofia University; "The BEPS project and the application of European tax law in the Member States and remedies under European law", Sofia, May 2017, Faculty of Law, Sofia University; she was also a Project Coordinator for the Faculty of Law, Department of Administrative Law, Sofia University: "Financial Management and control of EU funds"; "The BEPS project and the application of European tax law in the Member States and remedies under European law". Savina Mihailova-Goleminova is a member of the Organizing Committee of annual conferences of IFA, Bulgaria and the Faculty of Law etc. <http://www.ifa-conference.com/> etc. The candidate is also a consultant on projects in the field of public administration and transport. In the period August-November 2014, she held the position of Advisor in the Political Cabinet of the Caretaker Deputy Prime Minister for EU Funds Management. In the period September 2005 – July 2009 Dr. Mihailova-Goleminova was an Advisor in the Office of the President of the 40th National Assembly and a correspondent of the National Assembly on a system for exchange of information on European issues between the Parliaments of the EU Member States.

3. For the selection procedure for obtaining the position of ‘Associate Professor’ Chief Assistant Professor Mihailova-Goleminova has submitted a List of all her publications, a List of publications submitted for participation in the procedure, an Author’s Report on the contributions, a Reference on the implementation of the minimum national requirements under Art.2b of DASRBA for the scientific field 3. Economic, Social and Legal Sciences, professional field 3.6 Law, and references of the citations with a full bibliographic description of the cited and citing publications.

4. I know the candidate in person. Savina Mihailova-Goleminova is tolerant in her relationships with colleagues, and extremely patient in teaching. Her research is distinguished by a pronounced depth and theoretical bearing, which is increasingly less characteristic of the publications of younger legal scholars..

## II. Research activity

### 1. **The candidate for the procedure has submitted for review:**

#### 1.1. A monograph:

- ✓ "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, and "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.

#### 1.2. Twelve scientific papers and studies in the field of Financial and Tax Law:

1. 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.

2. "Accession negotiation challenges faced by candidate countries in the field of taxation." // Zbornik radova pravnog fakulteta u Nishu (Proceedings of the Faculty of Law in Niš), LVII, 2018, № 79, pp. 115-140. ISSN 0350-8501-Report.
3. "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
4. "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
5. "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 - Report.
6. "Financial corrections to projects co-financed by ESIF. // Economic and Social Alternatives", 2018, №2, pp. 88-93. ISSN 1314-6556.
7. "Regional cooperation and basic values of the European Union."// Society and Law, 2018, №7, pp.78-87. ISSN 0204-85-23.
8. "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 - Report.
9. "Bulgarian Financial Law and the European Legal and Financial System." // Financial Law Review, 2018, № 4, pp. 39-50. ISSN: 2299-6834.
10. "Constitutional Identity and Direct Taxation." // Financial Law Review, 15 (3), 2019, p.124-128. ISSN 2299-6834
11. "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, pp.263-274. ISSN 0350-8501- Report.
12. "Financial Control."// Society and Law, 2020, №1, pp.40-56. ISSN 0204-85-23.

The teaching and research activities of Chief Assistant Professor Dr. Savina

Mihailova-Goleminova meet the conditions stipulated in Art.24 of the Development of the Academic Staff in the Republic of Bulgaria Act and of the requirements of the Regulations for Application of DASRBA, as well as 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", for holding the academic position of 'Associate Professor' at the Faculty of Economics of Sofia University "St. Kliment Ohridski".

2. Explicitly noted should be the **main scientific contributions** in the field of Financial and Tax Law contained in the monographic study presented as a major habilitation thesis, "Challenges Faced by Member States and Candidates for Membership in the European Union in the Field of Taxation and Financial Law", Sofia, Ciela Publishing, 2019, 364 pages.

2.1. The presented monograph is the first modern independent legal study of the challenges faced by the Member States and candidates for membership in the European Union in the field of taxation and financial law, caused by the growing integration processes in these areas of public relations regulation. In this respect, the scientific novelty of the study is determined by the completely new, for the financial law theory, relations emerging under the influence of the increasingly pervading effects of economic integration, characterized by limitation of the competence of the Member States in the field of tax and financial law. This requires an analysis of the experience gained, as well as a rethinking of the content of financial law as a legal discipline, including tax law. - *14th place Colonel Fabien.*

2.2. The lack, in the Bulgarian legal doctrine, of independent elaborations on the topic thirteen years after the accession of the Republic of Bulgaria in the European Union, adds to the contributory character of the chosen approach to analysis of the issue in historical, comparative law and functional terms. In the course of the research, taken into account are the peculiarities of the subject and the method of legal regulation of the financial and tax law in the context of the law of the European Union and its legal and institutional system, and drawn are the necessary conclusions.

2.3. In my opinion, the monograph of Dr. Mihailova-Goleminova is a successful attempt to present, and analyze through the prism of the integration legal order, theoretical constructs such as "financial system", "public finance", "control", "financial control", "supervision", "audit" and "financial administration", where the candidate is based on the generally accepted legal theory, constructions and concepts.

2.4. Emphasized should be the candidate's choice of interdisciplinary approach. Such an approach, which is presupposed by the specifics and diversity of

the subject-matter, always poses the risk of systematic errors, which are, in most cases, extremely skillfully avoided in the work of Chief Assistant Professor Savina Mihailova-Goleminova, and this contributes to the qualities of the work presented. However, one should not spare some criticism concerning a few weaknesses that have not been avoided. For example, in Chapter One of the monographic work, there are several terminological inaccuracies against the background of the generally correct handling of the autonomous terminology of EU law. By way of example, I can cite the use of the term ‘advantage of EU law’ rather than the established term ‘primacy’; or else the expression "active legitimacy of the EP is the procedure for revocation of fundamental rights", which in my opinion is an inaccurate translation of the concept of active legitimacy of the EP in the procedure for revocation of an act of an EU institution, body, office or agency, regulated in Art. 263 TFEU.

2.5. The study is divided into three chapters. The first chapter presents and analyzes the main provisions of EU law, focusing on current issues in the field of sources of European and national law and taxation and an overview of the current state of taxation in Bulgaria and the changes that have occurred as a result of our accession. The second chapter focuses on the new moments in the field of taxation faced by the EU and the international tax community, which are reflected in our national tax legislation. A separate place is given to the current issue of transfer pricing. In the last chapter of the monograph, the candidate has addressed a number of issues related to the challenges of financial law in the context of the European and national legal and financial systems.

2.6. Last but not least, I would like to emphasize yet another contributions of the work presented. Although the study does not aim to make proposals *de lege ferenda*, the examples given are telling enough about the need for some changes in the legislation in Bulgaria in the field of tax and financial law, as well as in other branches of law.

**3. Contributions in the other publications** submitted by the candidate for the procedure, which I have grouped at my discretion as follows:

**3.1. EU Operational Programmes and Management of Structural and Cohesion Funds** ("European Union Operational Programmes 2014-2020 (Regarding the suspended operational programs for the programming period 2007-2013 and the challenges of the new programming period 2014-2020)"; "Challenges and Opportunities Faced by the Legal and Institutional framework for the Management of European Structural and Investment Funds in Bulgaria"; "Control of the Legality of the management of European Structural and Investment Funds"; "Financial

corrections for projects co-financed by ESIF"; "Regional Cooperation and Core Values of the European Union"; "Rule of Law Infringements in the Field of European Structural and Investment Funds Management")

The presented studies and papers analyze the legal framework for financial management and control of the European Structural and Investment Funds. In the mentioned articles Chief Assistant Professor Mihailova-Goleminova very often presents and analyzes the Bulgarian practice of managing European funds, not refraining from criticizing some of these practices. This is especially evident in the article "Rule of Law Infringements in the Field of European Structural and Investment Funds Management", where the applicant makes a highly critical review of violations of the law in the field of management of ESI funds in Bulgaria. The articles often raise the issue of the European Commission's proposal to introduce the rule of law as a condition for the absorption of public financial resources from EU funds by Member States as part of the future multiannual financial framework setting the next programming period.

**3.2. Bulgarian tax law and the European legal and financial system** ("Accession negotiation challenges faced by the candidate countries in the field of taxation."; „Bulgarian Financial Law and the European Legal and Financial System“, "Constitutional identity and direct taxation", "International Initiatives in the Field of Taxation and European Law", "Financial control").

The main purpose of the above described articles can be defined as a review of financial law as an independent branch of the legal system of the Republic of Bulgaria from a historical and functional point of view, in the context of its traditions and changes that occur as a result of Bulgaria's accession to the European union. In this context, special attention deserves the article on the debate on constitutional identity as a concept for limiting the primacy of EU law and the place of direct taxation in this debate.

While presenting this group of papers, it should be emphasized that they do not consider the interaction between national and European legislation in isolation. On the contrary, even at times only schematically, the dialogue between the laws in the field of financial law is placed in an international context as well, in the framework of which several different initiatives have been developed and implemented over the last few years, which change the elements of the traditional tax systems and principles.

4. In compliance with the latest changes to DASRBA (amended, SG, no. 30

of 2018, effective from 04.05.2018) I find that the submitted publications represent a scientific contribution, there is originality of ideas in the works submitted under the procedure, and reliability of the scientific data presented in the publications by the author, Dr. Mihailova-Goleminova.

#### 5. Critical comments and recommendations

Specific remarks and recommendations can be made to the publications. As a colleague, I will limit myself to the general recommendation I have made to the main monographic work with which Dr. Savina Mihailova-Goleminova participates in the procedure, namely, that each researcher uses a wide scientific apparatus in his/her scientific publications, an integral part of which is case law. In this regard, I believe that the practical impact of the work would further increase if, in addition to listing the judgments of the Court of Justice in footnotes, the main conclusions thereof were incorporated into the master text as concrete examples of the Court's interpretation of EU law. The other publications show depth, good legal language and a position as a citizen and lawyer.

### CONCLUSION

The documents and materials, as well as the habilitation work, presented by Chief Assistant Professor Dr. Savina Ivanova Mihailova-Goleminova for participation in a selection procedure for obtaining the academic position of 'Associate Professor' at Sofia University in the field of higher education 3. Social, Economic and Legal Sciences, professional field 3.6. Law (Financial and Tax Law), announced for the needs of the Department of Economics and Management by Industries (EMI) of the Faculty of Economics (FE) of Sofia University meet all the requirements of the Development of the Academic Staff in the Republic of Bulgaria Act, the Regulations for implementation of DASRBA and the Regulations for the Conditions and the Order for Acquiring Scientific Degrees and Holding Academic Positions at Sofia University "St. Kliment Ohridski". They contain scientific contributions which are published in the presented monograph, in journals and scientific collections. The theoretical analyses are also applicable in practice. The research and teaching qualification of Dr. Mihailova-Goleminova are unquestionable. Based on this, I find it reasonable to give my **positive assessment** and confidently recommend that the Scientific Jury should prepare a report-proposal to the Faculty Council of the Faculty of Economics at Sofia University for the election of Chief Assistant Professor Dr. Savina Ivanova Mihailova-Goleminova for the academic position of 'Associate Professor' at Sofia University "St. Kliment



Ohridski", higher education field 3. Social, Economic and Legal Sciences,  
professional field 3.6 Law (Financial and Tax Law).

August 25th, 2020

Associate Professor Dr. Ivan Stefchov Stoynev