

SUMMARIES

**scientific publications of Nedyalka Ivanova Petrova Ph.D.,
to participate in a competition for the academic position "Associate Professor",
professional direction 9.1. National security
(National security and taxes),
promulgated in SG No. 56 of 19.07.2022**

➤ **I. MONOGRAPH**

1. Petrova, N. **Taxes and protection of national security - interconnection and challenges**, PH HSSE, Plovdiv, 2022, 232 pp., ISBN 978-619-7343-69-4

The monograph was published after receiving the scientific degree "Doctor" and does not repeat the thematic certainty and research of the subject area in the competition for "Associate Professor".

In today's uncertain world, in times of pandemics, political and economic crises, the concept of national security is increasingly expanding. Technology and digitization in every field are evolving very quickly, which also leads to dynamics in business relations. All of this also imposes an aspiration to increase the tax culture. Taxes and tax policy, both of the government and of the European Union (EU), are increasingly starting to have importance for the social and tax security of the individual and of business.

The tax literature correctly notes that taxes "are the most delicate work in the governance of the modern state." They are the main revenue stream in the budget, which is why tax control of tax and social security legislation plays an exceptional role in the development of the economy and national security.

The right of the government to collect taxes is affirmed with its beginning. Taxation is a guarantee for the fiscal (tax) security of Bulgaria, and control over compliance with the tax and social security legislation is an element of its national security. Without taxes there is no country. Taxes are needed by the state to maintain the national security of the state. From here you can conclude that taxes, tax policy and tax control are part of national security.

Taxes are the main source of revenue for the state and taxation is key to ensuring an efficient and stable economy and is of the utmost importance for national security. The tax policy of the state, as a set of measures in the field of taxation, and tax control by the NRA are essential for the functioning of our society and a key tool of public policies at all levels of management.

This monograph is dedicated to the unexplored relationship between taxes, financial, etc. security and national security of the government.

The topicality and importance of the subject matter is unquestioned due to the fact that it is of interest to a wide range of the scientific community and has practical application. The research problem is extremely relevant and in view of the lack of development and research in this regard. In the long term, the security of the government constitutes a set of security of the individual elements of its financial system, including fiscal (tax) certainty, both of the state and of obliged persons.

In order to enhance the practical relevance and uniqueness of this study, its analyses and results are illustrated by examples letters and guidelines, decisions of the administrative courts, the Supreme Administrative Court and the Court of Justice of the European Union (CVRIA).

The purpose of the monograph study is to focus on the importance of taxes, taxation and tax policy and their impact on national security. The exhibition is in six chapters developed in logical sequence.

Chapter One discusses the concepts of national security, the national security system, taxes, tax policy and the tax process. For the first time, the concept of "tax security" as part of financial/fiscal security is published in the literature and the possibilities for modeling tax policy and tax control in the context of the national security policy of the Republic of Bulgaria and the protection of the strategic interests of the government are explored.

National security has been addressed in various aspects, logically inferring that tax security can be attributed to any type of security because it is linked to every sphere of a person's life. Each of the components listed in human security is interlinked and it is directly or indirectly, they are influenced by the fiscal security and security of the government and the protection of the tax security of the individual, and hence national security in general.

A new contribution is also the consideration of tax security from two perspectives: first as a state security directly affecting the proceeds in the state budget and secondly as the security of obliged persons directly affecting their personal security.

In connection with an examination of the impact of taxes, tax policy and the tax process on national security , it has been concluded that the tax policy of the state as a set of measures in the field of taxation is essential for the functioning of our society and a key tool of public policies at all levels of government. To ensure an effective and stable economy and the ability to function the entire state apparatus and from there it is of utmost importance for national security.

Chapter Two addresses the problem of organizing and operating the security system, which is particularly important in the new political, socio-economic, fiscal and psychological

challenges. The monograph addresses the relationship in the security sector and the allocation of the powers and responsibilities of the structures for the protection of national security.

Secondly, this chapter also focuses on the role of the budgetary parliamentary committee in the field of national security. One of the key elements of national security is ensuring a balanced government budget. The main source of revenue in the government budget is *taxes*. are very important instruments of government policy that have a direct connection with safeguarding the national security of the government. In this regard, it is concluded that the government budget, in particular budgetary security policy, is key to national security an lack of funds for determining a competitive wage level on the labor market and it is imperative that, soon, greater resources are provided for in the budget to secure the activities and strategic and operational objectives of the security services, to have parliamentary scrutiny based on clear budgetary indicators.

An extremely important issue addressed in Chapter 2 relating to national security is also the process of interaction of the revenue administration with other authorities and organizations in the course of carrying out the control activities for compliance with tax and social security legislation. This topic has been addressed with a view to globalization and expansion of the digital economy, the fight against tax avoidance and evasion and circumvention of tax legislation. that this activity must deepen partnerships with academia and researchers, as well as with industry, employer and professional organizations to optimize the activities of the revenue agency.

Interesting topic is discussed in Chapter 3 of the Tax and Social Security Procedure Code (TSSPC) for the protection of the tax security of the state and of the obliged persons in the tax process, with the rock under Article 109 of the (TSSPC), the grounds for the suspension of the proceedings, the limitation period under Article 171 of the (TSSPC), the extraordinary measures taken in connection with the pandemic prevention of tax evasion and, on the other hand, the interests and legal certainty of obliged persons.

This chapter addresses both the topic of double taxation treaties as well as cross-border/administrative cooperation instruments and their impact on the national security of the state.

Chapter Four is seen as a threat to national security, such as tax evasion and avoidance, gambling and tax evasion. Interesting is the analysis of the effectiveness of the tax control carried out in these cases.

Attention has also been paid to the topic of advance payment of dividends - the grounds for eligibility, current tax treatment and the impact on the fiscal security of the government. It has been concluded that it is up to the legislator to monitor and respond promptly to cases for which there is no legal framework and has a divergent administrative and case-law. In the event of the

annulment of the contested tax assessments , the fiscal security of the government will never have to be interpreted by judicial or administrative practice of provisions or the creation of prohibitions that do not exist in the legislation.

In relation to the pre-election and prospects for the development of tax policy and the tax process in the area of national security protection, Chapter Five addresses fraud as a threat to national security; and the need for regulations with cryptocurrency transactions and the tax control of transactions with them as a guarantor of the financial security of the state.

The case-law and administrative practice relating to the tax treatment of income from cryptocurrency transactions has been examined and it has been concluded that urgent legal arrangements must be taken at both national and European level to take account of the realities of the time. In order to carry out tax control efficiently and effectively, respectively, to protect the security of the government, revenue authorities must rely on a good risk management methodology to better target tax controls to the right groups of taxpayers.

The **last chapter six**, which sets out the challenges to the development of tax policy and the tax process in relation to national security, sets out the harmonization and competition of the European Union and the taxation of international corporations in relation to the G7 agreement reached on payment of global corporation tax.

For the first time, the literature discusses the topic of the application of artificial intelligence in tax control and its impact on the security of the state and the obliged persons. As an example of this, artificial intelligence is mentioned in the first place when carrying out tax controls on online trade and the impact on financial security.

National security challenges will grow more and more in relation to tax evasion, avoidance and circumvention of tax legislation. I believe that the conclusions and suggestions in this monograph can serve to improve the legal framework. The practical problems identified may lead to improved work by the competent authorities and the court. Therefore, in view of the practical focus, current work would also be interesting and useful to students when studying the disciplines "National Security", "Financial Law" and "Tax Law" and could serve as a basis and challenge for future development and research.

➤ **II. Published book based on protected dissertation on the award of educational and scientific degree "Ph.D."**

1. Petrova, N. **Administrative tax audit regime**, PH HSSE, Plovdiv, 2022, 294 pp., ISBN 978-619-7343-62-5

The book is a publication of the thesis work of the author for the acquisition of a scientific and educational degree "Ph.D.". The dissertation is protected in the Faculty of Law of "Paisii Hilendarski" University of Law in 2021. The subject of the study is an analysis of the administrative regime of the tax audit, with the aim of drawing up-to-date, complete and practically significant legal study on the subject. In view of the wording of the subject, the subject of the study includes all questions concerning the legal framework, the conduct, the closure and the legality of the tax audit.

In order to increase the practical relevance of the study, the normative acts, case-law and administrative practice, the guidelines and letters of the revenue authorities, as well as the case-law of the Court of Justice of the European Union (CEJ) on matters concerning the application of Community law in the field of taxation are subject to an in-depth analysis. This is exactly what makes the study unique because it is illustrated by numerous examples of letters and instructions from the NRA, decisions of the administrative courts, the Supreme Administrative Court and the Court of Justice of the European Union (CJEU) and the instructions of the Executive Director of the NRA, the manuals and opinions and responses issued by the revenue authorities.

In the relevant parts of the study, proposals have been made *de lege ferenda*, which enhance the practical significance and scientific novelty of work.

➤ **III. SCIENTIFIC STUDIES AND ARTICLES**

- 1. Petrova, N. **Deals with cryptocurrency – threat regarding financial security.** *magazine, National Security, Sofia “Victory IZDAT”*, issue 11/2022 , p. 27-32, ISSN: 2682-941X & ISSN: 2682-9983

The article examines basic aspects regarding the deals and pays with cryptocurrency and threats about financial security of the country. Because of block-chain technology and the first cryptocurrencies are made ten years ago their legal structure it is not enough full at national level. At other European countries it goes through basic changes. It is considered legal practice of National Revenue Agency of Republic of Bulgaria regarding obligations of merchants performing virtual currency trading.

- 2. Petrova, N. **The effective tax control regarding deals with cryptocurrency as guarantor about financial security of the country .** *magazine, National Security, Sofia “Victory IZDAT”*, issue 12/2022 , p. 13-17, ISSN: 2682-941X & ISSN: 2682-9983

Regarding protection of financial, resp. tax security of the country it is necessary for effective and legal control from the organs of National Revenue Agency of Republic of Bulgaria

of deals with cryptocurrency. Regarding that are mentioned many positions and instructions of National Revenue Agency of Republic of Bulgaria and practice of European court regarding tax legislation of incomes, implement from individual entity on sales of cryptocurrency and accounting incomes, arose to sales of cryptocurrency as financial actives.

- 3. Petrova, N. **Guarantees about the tax security of the country and the obligated persons under the current legislation regarding national security**, *magazine, National Security, Sofia "Victory IZDAT"*, issue 13/2022 , p. 10-15, ISSN: 2682-941X & ISSN: 2682-9983

The article examines most important guarantees regarding the tax insurance legislation that protect tax security of both country and obligated persons. Judicial practice is mentioned and practice of National Revenue Agency (NRA) regarding the topic.

- 4. Petrova, N. **Advance payment of dividends- eligibility, current tax treatment and impact on fiscal security**, *magazine, National Security, Sofia "Victory IZDAT"*, issue 14/2022 , p. 10-15, ISSN: 2682-941X & ISSN: 2682-9983

The article examines the admissibility of the advance distribution of profit during the tax year by commercial companies, the tax treatment and the impact on fiscal security, attention is paid to the current case law and the practice of the National Revenue Agency (NRA) regarding the topic.

Key words: dividend right, advance payment, hidden profit distribution, fiscal security

- 5. Petrova, N. Tax evasion **is a threat** to the fiscal security of the government. Magazine "Accounting, Taxes and Law", Sofia, "PH **Labor and Law**", issue 9/2022, p. 19-27, ISSN: 1314 – 6165

One of the main priorities of the Government of the Republic of Bulgaria is to increase budgetary revenues by effectively preventing and combating tax and social security fraud, tax evasion and reducing the share of the informal economy administration, establishment, and collection of revenue. Regarding that, the main priority of tax policy is to increase revenue collection and achieve the budgetary objectives set while maintaining the burden of taxation and the expected positive effect of enhanced actions in the administration, establishment, and collection of revenue.

In this respect, measures to prevent tax evasion, **which may consist in** various ways by which the taxable person attempts to present his profits or income as tax-free or to direct profit or income to another person who, for one reason or another, does not owe tax (or owes a lower tax) on them.

- 6. Petrova, N. **Gambling and fiscal security**, magazine Politic and security, issue. 3, PH HSSE, Plovdiv, 2022, p.. 29-32 , ISSN 2535-0358 (Print), ISSN 2815-3324 (Online)

The gambling industry is one of the fastest growing. Gambling is associated with illegal activities such as money laundering, tax evasion, drug distribution, terrorist financing and others that directly affect the national security of each country. In the Article in English draws attention to the control carried out by the National Revenue Agency (NRA) over gambling activities, including through the implementation of anti-money laundering measures.

➤ **IV. SCIENTIFIC REPORTS AT SCIENTIFIC CONFERENCES**

- 1. Petrova, N. **Tax frauds threatening national security**. In: Collection of reports from the Annual University Scientific Conference 30.06-01.07.2022, Veliko Tarnovo, Publishing Complex of Vasil Levski National University, 2022, electronic edition, p. 960-970, ISSN: 2367-7481

Tax fraud is a threat both to the financial system of the European Union and to the national and financial security of each country. The report examines not only the types of tax fraud, their forms and mechanisms of implementation, but also the actions taken by the National Revenue Agency to prevent or limit them. An analysis of the current case law of the national administrative courts and the Court of Justice of the European Union on the subject has also been made. An analysis of the current case law of the national administrative courts and the Court of Justice of the European Union on the subject has also been listed.

- 2. Petrova, N. **Tax harmonization and competition in the European Union**. In: Collection of reports from the Annual University Scientific Conference 30.06-01.07.2022, Veliko Tarnovo, Publishing Complex of Vasil Levski National University, 2022, electronic edition, p. 971-981, ISSN: 2367-7481

There are two ways of European tax integration: through harmonization and through competition. The first of these approaches to the creation of free trade requires prior alignment with the policies and practices of the participating countries, according to EU criteria. The second mechanism promotes competition in the form of competition between individual countries to attract a tax base. All this is an unavoidable factor for national security.

- 3. Petrova, N. **Tax regulation and security**. In: Collection of reports from the Annual University Scientific Conference 30.06-01.07.2022, Veliko Tarnovo, Publishing Complex of Vasil Levski National University, 2022, electronic edition, p. 982-992, ISSN: 2367-7481

The existence and regulation of tax systems ensure the application of adequate control over tax liabilities, which plays a key role in international economic cooperation, and hence the state of international investment, the level of interest of foreign companies to enter the market and develop its activity. Tax regulations have an impact and affect international and national security.

- 4. Petrova, N. **Impact of the government's fiscal policy on the national security.** In: Collection of reports from scientific conference "Current Security Problems" 2022, Veliko Tarnovo, Publishing Complex of Vasil Levski National University, 2022, p. 727-733, ISSN: 2367-7465 (Print), ISSN: 2367-7473 (Online)

The report highlights the link between the government's fiscal (tax) policy and its national security. It underlines how important for the security of a country is proper taxation and prioritisation in tax policy.

➤ **V. SCIENTIFIC REPORTS AT INTERNATIONAL SCIENTIFIC CONFERENCES**

- 1. Petrova, N. **The automatic completion by the National Revenue Agency of the annual tax returns of natural persons as a factor in protecting the fiscal security of the country and the interests and rights of the obliged persons.** In: Collection of reports from the international scientific conference "Artificial intelligence in the field of security – advantages and threats", PH HSSE Plovdiv, 2022, **(Under printing)**

This report examines the application of artificial intelligence in the autofill by the National Revenue Agency of the annual tax returns of natural persons. A clear justification shall be made as to why this directly affects the fiscal security of the state and the rights and interests of obliged persons.

- 2. Petrova, N. **Application of artificial intelligence to tax control of online commerce and the impact on fiscal security.** In: Collection of reports from the international scientific conference "Artificial intelligence in the field of security – advantages and threats", University of Plovdiv, 2022, **(Under printing)**

The report examines the application of artificial intelligence in the execution of revisions of e-commerce merchants through courier services in connection with the collection and comparison of a large amount of data in electronic format. Attention shall also be paid to the case-law in which the tax assessments under appeal concerning those revisions are annulled.

In: the artificial intelligence used in carrying out electronic revisions and checks, consisting in the technology of collection, grouping according to specified criteria, comparison by software of a large volume of data in electronic format by automated processing of databases, it is inconceivable that the selection of relevant facts and circumstances leading to the establishment of taxes and compulsory social security contributions is inconceivable, which has a direct link with the protection of the fiscal security of the government.

- 3. Petrova, N. **Artificial intelligence and its impact on tax security**. In: Collection of reports from the international scientific conference "Artificial intelligence in the field of security – advantages and threats", PH HSSE Plovdiv, 2022, **(Under printing)**

This report looks at the possibilities for the application of artificial intelligence in the tax control carried out by the National Revenue Agency and the impact on tax security.

The report examined the forms of protection of financial security, respectively the tax security of the state and obliged persons, using artificial intelligence, which have a direct impact on the national security of the state, respectively on tax security and on obliged persons. It must be kept in mind that, to ensure security, risks must also be managed by improving and developing early threat reporting and risk management systems.

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