

OPINION

by Prof. Dr.Sc.(Econ. Etc. Dimitar Radev, Faculty of Law, University of National and World Economy

on the materials submitted for participation in a competition for the academic position "Associate Professor" **of HSSE- Plovdiv higher education** 9. "Security and Defence" **professional strand** 9.1. National Security and Taxes

In the competition for "Associate Professor", announced in the State Gazette, issue 1/2014 56 of July 19. 2022 regarding needs of HSSE, Nedyalka Ivanova Petrova Ph. D. participated as a candidate.

1. General presentation of the procedure and the applicant

For participation in the competition, the applicant has submitted an application and the required documents listed as annexes there.

By order No 39 of 31.10.2022 I am appointed as a member of the scientific jury of a competition for the academic position "associate professor" in the University of Higher **Education** 9. "Security and Defence" **professional strand** 9.1. National Security and Taxes.

The set of materials presented by Nedyalka Ivanova Petrova are in accordance with the Rules for Development of the Academic Staff of THE UNIVERSITY.

Short biographical data

*Nedyalka Petrova Ph.D. graduated with a Master's degree in Law from Paisii Hilendarski University in 1997. She started as a doctorate student in 2015 under **the Doctoral Program "Administrative Law and Administrative Process" at the Department of Public Law Sciences of "Paisii Hilendarski" University. On 01.03.2021 she defends her dissertation on "Actual administrative regime of tax audit (Analysis of administrative and case law)".***

From 1999 to 2006 she was a lawyer at **the Plovdiv Bar Association.**

Since 2007, she has worked at the National Revenue Agency as chief legal adviser in the Appeal and Tax and Social Security Practice Directorate Plovdiv at the Central Management of the NRA, and in the period 2014 - 2015 she served as *Deputy **Director of** the Appeal and Tax-Insurance Practice Directorate Plovdiv at the NRA's National Revenue Service.*

2. General characteristics of the applicant's activities

2.1. Assessment of learning and pedagogical activities

From 2021 to the present day Nedyalka Petrova is a *associated lecturer at the HSSE-Plovdiv in the discipline "Financial Law".*

In the period from 2016 to 2019 she is a associated lecturer in the Faculty of Law at Paisii Hilendarski University in the disciplines "Financial Law" and "Tax Law".

Since 2021 she *is a lecturer in "Commercial Law" and "Industrial Legislation" at the Technical University - Plovdiv branch.*

2.2. Evaluation of scientific and scientific- practice activities

For participation in the competition Dr. Nedyalka Petrova has presented enough scientific publications, both quantitatively and qualitatively.

The candidate Dr. Nedyalka Petrova has applied a total of 15 scientific work. Their structure is as follows:

- ✓ Monograph -1 pc . (independent);
- ✓ Published book based on a protected dissertation on the award of a scientific degree "Ph.D." -1 pc.
- ✓ Articles and reports - 13 **pcs.** Articles and reports published in non-referenced journals with scientific review or published in edited collective volumes.

The scientific papers submitted are published as follows:

- ✓ Published in Bulgarian - 14 pcs.
- ✓ Published in English - 1 pc.

According to the attached report, the scientific production of Nedyalka Petrova Ph.D. meets the national minimum requirements for holding the academic position "*Associate Professor*" in **the field of higher education 9. "Security and Defence" professional direction 9.1. "National Security"** (National security and Taxes).

№	Metric Group	Number of points	
		Assistant professor	N.Petrova
1	A	50	50
2	B	-	-
3	V	100	100
4	G	200	205
5	D	50	250
6	E	-	-
		400	605

A) Dissertation on the award of educational and scientific degree "Ph.D." – 50 points

B) Habilitation work - Petrova, N. (2022) -**100 points.**

C) **205 points**

Published book based on a protected dissertation work of a doctorate regarding Ph.D. degree – 75 points.

Articles and reports published in non-referenced journals with scientific review or published in edited collective works – 130 points.

D) Ammount of indicators 11 to 13 (Citations), according to an attached list of citations - **250 points.**

The requirements of the Rules of the of HSSE-Plovdiv for RAS are also met. My overall assessment of the scientific production of Nedyalka Petrova Ph.D. is positive. In the candidate's scientific production, I haven't noticed plagiarism.

2.3. Contributions (scientific, applied) and citations

In scientific production, some contributions to the theory and practice of taxes and national security can be highlighted as follows:

➤ ***I. Scientific contributions to the promotion and enrichment of knowledge and advances in science in tax theory related to the protection of national security***

- 1. Theoretical issues related to **taxes, the tax system, tax policy and the protection of national security have been examined.**

The monograph is dedicated to the unexplored relationship between taxes, financial, fiscal security, and the national security of a country.

- 2. Regarding the systematic challenges and relation the literature for the first time brings out the concept of "tax security" **as part of financial/fiscal security** and explores 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 state. National security has been addressed in various aspects, logically inferring that tax security can be attributed to any of the types of security because it is connected to every sphere of a person's life, connected with each other and, on the other hand, directly or indirectly, they are influenced by the fiscal security and security of the State and the protection of the tax security of the individual and thus national security in general.

- 3. In the long term, the security of the state is **a set of security** of the individual elements of its financial system. **from two perspectives:** on the **part of the government** directly affecting the proceeds in the state budget and on the **part of the obliged persons**, affecting their personal security.

- 4. In a new way, a systemization of the views, opinions and assessments existing in the literature regarding tax policy and tax control carried out by **the revenue authorities in the NRA and their impact on national security has been made.**

- 5. The monograph also examines an important issue related to national security, namely the process **of interaction** of the revenue administration with other bodies and organizations in the course of carrying out the control activity for compliance with tax and social security legislation, combating tax avoidance and evasion and circumvention of tax legislation. Of interest is the candidate's view that partnerships with academia, as well as with industry, employer and professional organizations, should be deepened in this activity to optimize the activities of the National Revenue Agency.

- 6. One of the key elements of national security is ensuring a balanced state budget. The main source of revenue in the state budget is taxes. For this reason, taxes, taxation and the budgetary process, in particular the budget of security *structures*, are very important tools of government policy that have a direct connection with preserving the national security of the government. **The role of the budgetary parliamentary committee in the field of national security.** It is reasonable to conclude that it is necessary to make estimates in the near future from the Ministry of Finance and security services of the need to increase the budgetary resources on staff and maintenance spending indicators.

➤ *II. Scientific contributions to the promotion and enrichment of existing experience in tax and security practice*

- 1. **Searching methods to limit tax evasion and avoidance and tax evasion.** In the first place, a distinction has been made between the concepts of 'tax evasion' and 'tax avoidance'. is the approach of uningling the topic of advance payment of dividends - the grounds for eligibility, current tax treatment and the impact on the fiscal security of the state.

The continuous amendments to the tax laws have been criticised, arguing that this in practice makes it difficult for both judicial and administrative authorities to implement it, as well as business and citizens. Whereas there must be an intersection between the fiscal and economic interests of the state – on the one hand and business – on the other.

- 3. For the first time in the literature, the issue of **cryptocurrency transactions as a threat to the fiscal security of the government and the influence of their tax control over the financial security of the state are also addressed in the literature.**

- 4. Attention shall also be paid both to the topic of double **taxation treaties as well as cross-border/administrative cooperation instruments** and their impact on the national security of the government.

- 5. **The harmonisation, competition in the European Union and finding solutions for tax benefit of international corporations** are cited as solutions to address the challenges facing the development of tax policy and the tax process in relation to national security.

- 6. A contribution also is the topic of guarantees in the Tax and Social Security Procedure **Code (TSSPC)** for the protection of the tax security of the government and of the obliged persons. It is concluded that national security directly depends on all the guarantees listed to protect themselves, on the one hand the interests of the government in relation to the collection of obligations or the prevention of tax evasion and, on the other hand, the interests and legal certainty of obliged persons.

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

iii. Scientific achievements of a methodical nature

Contributions can be used in the field of tax policy and national security protection.

Looking at and knowing global risks of tax fraud, tax evasion, circumvention of tax legislation and their impact on national security is a good basis for both diagnosing the tax system and analyzing the process of identifying steps and scenarios for (preventive) actions and addressing today's global risks and threats.

The study would be a foundation and a challenge for future development and research, as well as inter esna and the help of students in studying the disciplines "National security", "Finance law" and "Tax law".

2.4. Assessment of the applicant's personal contribution in meeting the criterion of meeting the minimum faculty and national requirements in the position of Associate Professor

All contributions are the personal work of the candidate. I didn't find plagiarism. The applicant exceeds the minimum faculty and national requirements for the academic position "Associate Professor".

3. Critical remarks and recommendations

To the candidate Dr. Nedyalka Petrova I have the following recommendations: Although there is audience activity, it must be strengthened in referenced and indexed editions in the world databases in English, publication of studies and participation in international conferences, in so far as the issues examined by the applicant are European and global problems and are of interest not only to the Bulgarian scientific community.

CONCLUSION

The documents and materials submitted by Dr. Nedyalka Petrova **comply** with the requirements of the Law on Development of Academic Staff in the Republic of Bulgaria (ACCARB), the Regulations for implementation of the IARB and the respective Rules of HSSE- Plovdiv.

The candidate in the competition has submitted a sufficient number of scientific papers published after the materials used in the protection of the ESD "Ph.D.". In the work of the applicant there are original scientific and applied contributions. Its theoretical developments have practical feasibility, some of which are directly oriented towards the educational work with students.

After familiarization with the materials and scientific papers presented in the competition, analysis of their significance and the scientific, scientific- practical, and applied contributions contained, I find that it is reasonable **to give my** positive assessment and recommend to the Scientific Jury to prepare a report-proposal to the Faculty Council of HSSE- Plovdiv for the selection of Nedyalka Ivanova **Petrova Ph.D. in the academic position "Associate Professor" at** the HSSE- Plovdiv 9. "Security and Defence" **professional direction** 9.1. National security "National Security and Taxes".

10.11.2022

Drafted the opinion:

/Prof. D.Sc. Dimitar Radev/