

OPINION

by Dr. Ivanka Milkova Kostova, professor at Paisii Hilendarski University of Plovdiv of the materials submitted for participation in a competition for the academic position of 'associate professor' at VUSI - Plovdiv by field of higher education 9. "Security and Defense" professional direction 9.1. "National Security" (National Security and Taxes)

In the competition for 'docent', announced in the State Gazette, no. 56 of 19.07.2022 for the needs of VU-SI, Dr. Nedyalka Ivanova Petrova participated as a candidate.

1. General presentation of the procedure and the candidate

To participate in the competition, the candidate has submitted an application and the required documents specified as attachments to it.

By order No. 39 of 31.10.2022 of the Rector of VUSI, I have been appointed as a member of the scientific jury of a competition for the academic position of "associate professor" at VUSI in field of higher education 9. "Security and Defense" professional direction 9.1. "National Security" (National Security and Taxes)

The set of materials presented by Nedyalka Ivanova Petrova is in accordance with the Rules for the development of the academic staff of VUSI.

Brief biographical data

Dr. Nedyalka Petrova graduated with a Master's degree in Law from the PU "Paisii Hilendarski" in 1997 and a Doctor of Law in 2021 - Doctoral student in the doctoral program "Administrative Law and Administrative Process" at the Department of Public Legal Sciences of the PU "Paisii" Hilendarski".

From 2007 until now, he has been working at the National Revenue Agency.

2. General characteristics of the applicant's activity

2.1. Assessment of educational and pedagogical activity

Honorary lecturer in Financial Law at VUSI from 2021 to the present.

Honorary lecturer in Financial and Tax Law at the Faculty of Law at the "Paisiy Hilendarski" PU in the period from 2016 to 2019.

Honorary lecturer in Commercial Law and Industrial Legislation at the Technical University - Plovdiv branch from 2021 to the present.

2.2. Evaluation of scientific and scientific-applied activity

To participate in the competition, Dr. Nedyalka Petrova has submitted enough scientific publications, both quantitatively and qualitatively.

Candidate Dr. Nedyalka Petrova submitted a total of 15 scientific papers. 15 publications are accepted for review in this competition. Their structure is as follows:

Monograph - 1 pc. (independent);

Published book based on a protected dissertation work for the award of a scientific degree "doctor" - 1 pc.

Articles and reports - 13 nos. Articles and reports published in non-refereed peer-reviewed journals or published in edited collective volumes.

The presented scientific works are published as follows:

Published in Bulgarian - 14 items.

Published in English - 1 pc.

According to the attached reference, the scientific output of Dr. Nedyalka Petrova meets the national minimum requirements for occupying the academic position "Associate Professor" by field of higher education 9. "Security and Defense" professional direction 9.1. "National Security" (National Security and Taxes).

No.	Group of indicators	Number of point	Docent	N. Petrova
1	A		50	50
2			-	-
3	B		100	100
4	D		200	205
5	E		50	250

400 605

A) Dissertation work for awarding the educational and scientific degree "doctor" - 50 points

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

D)- 205 points

A published book based on a defended dissertation for the award of a scientific degree of doctor - 75 points.

Articles and reports published in non-refereed peer-reviewed journals or published in edited collective works – 130 points.

E) Sum of the indicators from 11 to 13 (Citations) - attached list of citations, 250 points.

The requirements of the Regulations of VUSI for RAS have also been met. My overall assessment of Dr. Nedyalka Petrova's scientific output is positive. I have not noticed any plagiarism in the candidate's scientific production.

2.3. Contributions (scientific, scientific-applied, applied) and citations

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

I. Scientific contributions to the popularization and enrichment of existing tax theory knowledge and innovations in science related to the protection of national security

- 1. Theoretical issues related to taxes, the tax system, tax policy and the protection of national security are explored.

The monograph is dedicated to the hitherto unexplored interrelationship between taxes, financial, or tax security and national security of the state.

- 2. In relation to the challenges systematized in this way, the present motograph for the first time in the literature brings out the concept of "tax security" as a part of financial/fiscal security and explores the possibility

II. Scientific contributions to the popularization and enrichment of existing experience in tax and security practice

- 1. Tax evasion and avoidance, gambling and tax evasion are considered as factors of threat to national security. A practical contribution is the analysis of the effectiveness of tax control carried out by the revenue authorities in these cases as a factor influencing national security. Attention was also 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 state.

- 2. Search for ways to limit tax evasion and avoidance and tax evasion. The continuous and sometimes incompetent "annoying" amendments to the tax laws, which are not only not permanent, but also do not lead to the necessary quality of the regulation of tax relations, are well-argued. It is pointed out that this practically makes it difficult for both the judicial and administrative authorities in its application, as well as for businesses and citizens. For its part, the administration should develop its work procedures, attitude towards business and compliance with the continuous dynamics in global changes in business relations, and an intersection must be found between the fiscal and economic interests of the state - on the one hand, and business - on the other. another.

- 3. For the first time in the literature, the issue of effective tax control of transactions with cryptocurrencies as a guarantor of the financial security of the state is considered.

- 4. Of particular practical interest is the topic of the guarantees in the Tax Insurance Procedural Code (DOPK) for the protection of the tax security of the state and the debtors. Some of the most important guarantees under the tax-insurance legislation are indicated, which protect both the interests of the state and the obliged persons. It was concluded that national security directly depends on all the listed guarantees, which protect, on the one hand, the interests of the state in connection with collecting,

securing obligations or preventing tax evasion, and on the other hand - the interests and legal security of the debtors persons.

- 5. Attention is also paid to both the subject of double taxation agreements and instruments of cross-border/administrative cooperation and their impact on the national security of the state.
- 6. Tax harmonization and competition in the European Union and the taxation of international corporations in connection with the G-7 agreement reached on the payment of global corporate tax are indicated as solutions for dealing with the challenges facing the development of tax policy and the tax process in relation to national security. tax.
- 7. For the first time in the literature, the topic of the application of artificial intelligence in tax control and its influence on the security of the state and the debtors is considered.

III. Scientific achievements of an educational and methodological nature

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

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

And last but not least, the monograph may be interesting and useful to students studying the disciplines of National Security, Financial Law and Tax Law and would be a basis and a challenge for future development and research.

2.4. Assessment of the candidate's personal contribution in fulfillment of the criterion for meeting the minimum faculty and national requirements for holding the position of "associate professor"

All contributions are the personal work of the applicant. I found no plagiarism. The candidate exceeds the minimum faculty and national requirements for holding the academic position "docent".

3. Critical remarks and recommendations

Regarding the future academic development, I would recommend Dr. Nedyalka Petrova to increase her publication activity in refereed and indexed editions in the world databases in English, as well as for the publication of studies and participation in international conferences .

CONCLUSION

The documents and materials presented by Dr. Nedyalka Petrova comply with the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB), the Regulations for the Implementation of ZRASRB and the relevant Regulations of VUSI.

The candidate in the competition has submitted a sufficient number of scientific works published after the materials used in the defense of the ONS "doctor". The candidate's works contain original scientific and applied contributions that have received international recognition as a representative part of them have been published in journals and scientific collections issued by international academic publishing houses. Her theoretical developments have practical applicability, and some of them are directly oriented to academic work.

After getting acquainted with the materials and scientific works presented in the competition, analyzing their significance and the scientific, scientific-applied and applied contributions contained in them, I consider it reasonable to give my positive assessment and to recommend the Scientific Jury to prepare a report-proposal to the Faculty Council of VUSI for the election of Dr. Nedyalka Ivanova Petrova to the academic position of 'associate professor' at VUSI in the field of higher education 9. "Security and Defense" professional direction 9.1. "National Security" (National Security and Taxes).

10.11.2022

Prepared the opinion:

/ Prof. Dr. Ivanka Kostova/