

PEER REVIEW

by Dr. Evelina Dimitrova Stoeva - Dimitrova, Associate Professor of Financial and Tax Law, Faculty of Law, Sofia University 'St. Kliment Ohridski',
Appointed by Order No. 3-PK-93/06.01.2022
of the Rector of New Bulgarian University
as a member of the scientific jury in the competition for the academic position of
Associate Professor in professional field 3.6. *Law*,
scientific field 'Financial and Tax Law and Tax Process'
at the Department of Law of New Bulgarian University,
announced in State Gazette Issue 95/16.11.2021,
of the academic, teaching and research activities and the scientific works submitted under the
competition by the only participant -
Dr. Ginka Valeriyeva Simeonova

I. Details of the competition and the candidate

The competition for the academic position of Associate Professor in professional field 3.6. *Law*, scientific field 'Financial and Tax Law and Tax Process' was initiated on the basis of Decision No. 04/21.12.21 of the Academic Council of New Bulgarian University and announced in State Gazette, issue No. 95/16.11.2021. The only candidate in the competition - Assistant Professor Dr. Ginka Valeriyeva Simeonova, meets the legal requirements for admission to the competition. She graduated from the Faculty of Law of Sofia University St. Kliment Ohridski in 2003, specialising in law. In 2014, Ginka Simeonova was awarded a Doctor's degree in professional field 3.6. *Law* (Administrative Law and Procedure). Her doctoral thesis is entitled 'Administrative Regime of State Aid'.

II. Assessment of compliance with the minimum national requirements and the requirements set out in the Regulation on the Development of Academic Staff at NBU

Senior Assistant Professor Dr. Simeonova meets and exceeds the national minimum requirements for the academic position of Associate Professor at NBU in accordance with the Development of Academic Staff in the Republic of Bulgaria Act (Article 2b, Article 24(1), the Rules on its implementation (Article 1a(1)) and the Regulation on the Development of Academic Staff at NBU (Article 58). The documents submitted for the purposes of the competition demonstrate that the candidate was awarded a Doctoral Degree in Law at Sofia University 'St. Kliment Ohridski'; that she has held the position of assistant professor at the NBU for more than two years (from April 2015 to the present). The candidate has submitted a monograph entitled 'Public state receivables of non-tax nature originating in the European Union', published by the NBU Publishing House in 2021, which does not replicate the publications submitted for the PhD degree; she meets the minimum national requirements for the academic position of Associate Professor under Article 2b of the Development of Academic Staff in the Republic of Bulgaria Act; no plagiarism has been identified in the scientific works submitted for the competition; the candidate meets the additional conditions for the position in accordance with the Regulation on the Development of Academic Staff at NBU.

The table for individual evaluation of the candidate demonstrates that Dr. Simeonova has collected the following points under the various groups of indicators, set out in the Rules on the Implementation of the Development of Academic Staff in the Republic of Bulgaria Act: under Section A – doctoral thesis for the award of Doctor’s Degree – 50 points; under Section C - habilitation thesis (monograph) – 100 points; under Section D - articles and reports published in non-refereed journals with scientific peer review or published in edited collective volumes – 150 points; under Section E - citations – 100 points. The total number of points, taking into account the quantitative indicators in Section A + B + C + D + E, equals 400 points.

III. Research (creative) activity and results

1. Assessment of the monographic work, including assessment of the scientific and applied contributions

The presented monographic work ‘Public state receivables of non-tax nature originating in the European Union’ is a scientific work with clear contributions to the development of financial law theory and in particular to the theory of public finance of the Republic of Bulgaria and the European Union. For the most part, the monograph is devoted to new institutes and norms of public law, which have not yet been the subject of a comprehensive, in-depth and exhaustive scientific study.

The monograph is structured in five chapters with a total length of 318 pages. The first chapter systematises the legal features of public state receivables of EU origin, examined through the prism of the administrative proceedings for the establishment, securing and settlement of public receivables, as regulated in the Tax and Social Security Procedure Code. The remaining chapters examine the substantive and procedural aspects of receivables that are novel to the public finance system from the catalogue of Article 162, i.e., receivables under EC decisions for unlawful state aid; receivables under unlawfully received or assimilated EU funds and related national co-financing; receivables subject to enforcement under Article 299 of the TFEU; receivables under decisions on the confiscation or forfeiture of funds, for the monetary equivalent of confiscated or forfeited property, as well as for decisions on the imposition of financial penalties issued in Member States of the European Union, when recognised and enforceable in the Republic of Bulgaria and receivables under Article 162(7) of the TSSPC.

The monograph also contributes to the development of the theory of the hierarchy and coordination of financial legal rules establishing new types of state public receivables, belonging to different legal systems. The research is interdisciplinary and could contribute towards the development of other legal disciplines as well.

2. Evaluation of the contributions contained in the other publications submitted by the candidate under the competition

Dr. Ginka Simeonova has submitted 1 study: Application of State Aid Rules with regards to the Public Service radio and TV Broadcasting (Proceedings of the National Scientific and Practical Conference ‘Media in Bulgaria: 30 Years Later’) and 14 articles published in refereed and indexed journals and proceedings. Thematically, the publications reveal several main directions of the candidate's scientific interests:

- State aid is the subject of research in the articles: ‘Minimal State Aid’ published in the 2019 NBU Law Department Yearbook; ‘Changes in State Aid Rules in Response to the Crisis Following the Spread of Covid 19’ in the NBU Law Journal; ‘State Interference in Economic Life. On Values in Law’ in the Proceedings of the Scientific Conference for the 120th Anniversary from the birth of Prof. Dr. Tseko Torbov; ‘Changes in the General Block Exemption Regulation’, published in the NBU Law Journal; ‘Fiscal State Aid’, published in the 2017 NBU Law Department Yearbook;
- Guaranteeing public expenses through a system of mandatory tax payments, established in a general manner by law – in the articles: ‘Cooperation and mutual assistance in the field of taxation’ in the Proceedings of the National Scientific Conference ‘Rule of Law - Current Issues’; ‘The principle of equality of rights and direct taxes in the EU’ in the Proceedings of the International Scientific Conference in Honour of Academician Antonio Fernández de Buján y Fernández: ‘Citizens' Rights and their Protection’; ‘The BEPS Project in the Context of the Fight against Tax Avoidance’ in Proceedings of the Scientific Conference ‘25 Years Law Department’;
- Public finances and the issues related to their lawful and appropriate management, subject of research in the articles: ‘General characteristics of public state receivables of EU origin’ in the Proceedings of the National Conference ‘10 years Bulgaria in the EU - Impact on public policies and legislation’; ‘Implementation of public state receivables under Article 162(6) of the Tax and Social Security Procedure Code’ in the Yearbook of the NBU Law Department, Sofia, 2021; ‘Challenges to the determination of financial irregularities and corrections under the Management of Funds from the European Structural and Investment Funds Act’ published in De Jure, No. 2, 2016; General Characteristics of Public State Receivables originating in the EU’ published in the Proceedings from the National Conference ‘10 Years of Bulgaria in the EU – impact on public policies and legislation’.

All these scientific publications demonstrate the ability of Dr. Ginka Simeonova for in-depth research of new topics in the scientific fields in which she is interested. In a precise, argumentative and polemical style, the author proposes theses on topical issues in the field of administrative, financial and tax law.

3. Citations

Dr. Ginka Simeonova has provided information on 10 citations from Bulgarian scientists. As a researcher working in the same scientific fields, I am aware of other citations that are not listed in the table for individual assessment under the Development of Academic Staff in the Republic of Bulgaria Act (e.g., in: ‘Predictability in Tax Law’, Proceedings of the National Conference ‘Predictability of Law’, Sofia University, 2021 and in: ‘Принцип четкого установленного правового устройства как принцип налогового права’ (The principle of a clearly established legal structure as a principle of tax law) In: ‘Law. Order. Values / ed. E.A. Frolova’. M.: Prospect, 2022: Simeonova. Ginka., Simeonov. Atanas. The

Principle of Legal Certainty and the Principle of Legitimate Expectations - a Guarantee for the Beneficiary when Spending EU Funds. Challenges to the financial management and control of EU funds. Proceedings of an international scientific and applied research conference. 2016, St. Kliment Ohridski University Publishing House). In view of the topicality of the problems investigated by Dr. Ginka Simeonova, other citations could certainly be found, but those listed in the individual assessment table are sufficient to support the conclusion regarding the significance of the candidate's publications.

IV. Academic and teaching activities

Ginka Valeriyeva Simeonova was appointed as a lecturer at the NBU, Department of Law in 2015 (Assistant Professor and Senior Assistant Professor of Financial and Tax Law). From the individual assessment table under the Development of Academic Staff in the Republic of Bulgaria Act it is evident that Dr. Ginka Simeonova has participated in the elaboration of study courses for the Law Programme and the Public Law Practicum in cooperation with the School of Professional and Continuing Education at NBU - course LAWN521 *Legal Regime of State Aid* and course LAWN 422 *Customs Law*. She has also participated in the organization and implementation of four national and international scientific conferences. Dr. Simeonova is the Moodle coordinator for the Department of Law. She has authored course materials in Moodle for two courses, LAWN404 - *Financial Law* and LAWN506 - *Tax Law*.

Senior Assistant Dr. Ginka Simeonova received an average score 'very good 4.88' (with a maximum score of 5.00) from student satisfaction surveys for the last 10 semesters (indicator 35 of the individual assessment table). She is the head of the Tax Law and Procedure Study Group. She has organised practical-theoretical student events within the national tax law competition 'Game of tax', organized by the International Moot Court Competition Association (IMCCA) and the international consulting company Ernst & Young Bulgaria, as well as part of the projects: 'Student Scientific Readings'; 'Thematic Seminar Series' and 'Taxes are Interesting' (indicator 37 of the individual assessment table).

Senior Assistant Dr. Ginka Simeonova has been a member of the Programme Council of the Law Programme since 2017 and is a member of the Union of Lawyers in Bulgaria. She has worked as a legal advisor and as a consultant at the State Energy and Water Regulation Commission.

Dr. Simeonova's teaching activity fully complies with the minimum national requirements and the requirements of New Bulgarian University for the position of Associate Professor of Law.

V. Personal impressions of the candidate

I have known Dr. Simeonova since she was a PhD student at Sofia University 'Kliment Ohridski' and later as a visiting assistant professor at the University. I was on the jury of the competition for the award of her Doctoral Degree, and have closely followed her career development at the NBU. My impression is of an accurate and thorough researcher, an established young scholar and teacher in the field of administrative and financial law. The candidate has authored and co-authored more than twenty scholarly publications, which have

presented her in academic circles and among legal practitioners as a scholar dedicated to underexamined topics in public finance, with in-depth knowledge in the narrow scientific field of financial and tax law and their related legal branches. Fair and responsible in her dealings with students and colleagues.

VI. Conclusion

1. I express my positive evaluation for the overall teaching and research activity and for the scientific works submitted for review by Senior Assistant Dr. Ginka Valeriyeva Simeonova.

2. I believe that Senior Assistant Dr. Ginka Valeriyeva Simeonova has fulfilled all the requirements for the academic position of Associate Professor as stipulated in the Development of Academic Staff in the Republic of Bulgaria Act and the Regulation on Academic Staff Development at NBU.

3. I recommend that the scientific jury adopts a decision proposing to the Academic Council of NBU to elect Senior Assistant Dr. Ginka Valeriyeva Simeonova to the academic position of Associate Professor at New Bulgarian University in the professional field 3.6. Law (Financial and Tax Law and Tax Process).

23.03.2022

Associate Professor Dr Evelina Dimitrova