

OPINION

by Professor, Dr. Blagoy Nikitov Vidin, NBU, research field 3.6. Right on the scientific works for participation in the competition for the academic position "Associate Professor" in the professional field 3.6. Law (financial and tax law and tax process), announced in SG no. 95 of 16.11.2021, with candidate chief assistant Dr. Ginka Valerieva Simeonova

I. Assessment of compliance with the minimum national requirements and the requirements of the New Bulgarian University

With its report from 17.05.2021 Attestation Commission for long-term attestation of Ch. Assistant Professor Dr. Ginka Simeonova in order to announce a competition for associate professor in a professional field 3.6. Law states that she has met the minimum national requirements for research and teaching in the field of higher education 3. Social, economic and legal sciences, Professional field 3.6. Law, determined by the Regulations for application of the Law for the development of the academic staff in the Republic of Bulgaria, as well as the requirements of the Ordinance for the development of the academic staff of NBU and Appendix 2. Minimum national requirements and requirements of NBU, which must meet the candidates scientific degree and for the academic positions of "Assistant Professor", "Associate Professor" and "Professor".

II. Research (creative) activity and results

1. For participation in the competition ch. Assistant Professor Dr. Ginka Simeonova presents the monograph "Public government receivables without tax nature of origin from the European Union. NBU Publishing House, 2021. ISBN 978-619-233-158-0. Reviewers: Prof. Raina Nikolova, Ph.D. Ph.D. and Assoc. Prof. Dr. Evelina Dimitrova. Scientific editor: Assoc. Prof. Dr. Katerina Yocheva.

In her report, she cites nineteen scientific contributions. I confirm the originality of the contributions. I find it necessary to point out the author's superiority with this monographic work in Bulgarian literature. The analysis of the author leads to a scientific novelty, which states that in the group of listed public receivables can be divided into two separate subgroups. The study of their legal nature reveals the role of these claims in the protection of fundamental rights and freedoms within the European Union. A novelty in the doctrine is the conclusion that public receivables without tax character of EU origin have a number of features of the acts in which

they are regulated. Suggestions de lege ferenda have also been made. The work is independent and represents an original scientific contribution.

2. In addition to the monographic work for participation in the competition ch. Assistant Professor Dr. Ginka Simeonova presents four articles.

In the article "Challenges to the identification of financial irregularities and corrections under the Law on the Management of European Structural and Investment Funds", published in *De Jure*. 2016, № 2, pp. 215 - 224, ISSN 2367-8410 (online) ISSN 1314-2593 (print) two scientific contributions are indicated. I accept the contributions and especially note the scientific novelty and the practical significance of the study does not consider the differences in the amount of interest in European Union law and national law, as well as their consequences.

The article "New procedural rules for state aid as a public state receivable", published in *Norma*, 2016, no. 2, pp. 49 - 68, ISBN 978-619-233-079-8 (print), ISBN 978-619-233-078-1 (online) summarizes a significant amount of work of the applicant on state aid as public state receivables. I accept the mentioned scientific contributions and confirm the stated practical result - the adoption of an entirely new Law on State Aid. This is a rare recognition in the legislature and the legal community for research.

The article "The principle of equality in rights and direct taxes in the European Union" was published in *Proceedings of the International Scientific Conference in Honor of Academician Antonio Fernandez de Buchan and Fernandez, "Citizens' Rights and their Protection"*, p. 441 - 456, ISBN 978-619-233-079-8 (print), ISBN 978-619-233-078-1 (online). It examines the relationship between the state and tax sovereignty of the individual members of the Union and the internal market, based on the four freedoms of movement - the movement of goods, services, capital and people. The article rightly concludes that national tax rules designed solely or primarily for domestic purposes may lead to inconsistent tax treatment when applied in a cross-border context. I accept the indicated scientific contributions.

The fourth article "State Interference in Economic Life" was published in *Proceedings of a scientific conference on the occasion of the 120th anniversary of the birth of Prof. Dr. Tseko Torbov, "On the values of law"*, held at the New Bulgarian University. May 15, 2019, pp.247-263, ISBN 978-619-233-118-4 (print). It is dedicated to a very topical issue, if this definition can be applied to a problem that has been facing the development of Bulgarian law for almost thirty years. The author states his well-argued opinion: state intervention is a key factor in overcoming the global crisis, but within a country it must be based on the rule of law. I accept the contributions indicated by the applicant for this article.

3. Citation from other authors.

On the article "The principle of equality in rights and direct taxes in the EU", published in Proceedings of the international scientific conference in honor of Academician Antonio Fernandez de Buchan and Fernandez, Honorary Doctor of the New Bulgarian University, held on November 6, 2018 Sofia: New Bulgarian University, 2019, pp. 357–370. [p. 360] ISBN 978-619-233-079-8. Four citations have been made in a collective volume with scientific review.

The article "State Interference in Economic Life" published in Proceedings of a scientific conference on the occasion of the 120th anniversary of the birth of Prof. Dr. Tseko Torbov, "On the values of law", held at the New Bulgarian University on May 15 2019. Sofia: New Bulgarian University, 2019, pp. 247-263. ISBN 978–619–233–118–4 (print). A peer-reviewed collective volume is cited in two papers.

The article "Implementation of the state aid rules for the public service" radio and television broadcasting ", published in the Proceedings of the national scientific-practical conference" Media in Bulgaria: 30 years later ", held at the New Bulgarian University on November 21 2019. Sofia: New Bulgarian University, 2020, pp. 255-275. ISBN 978-619-233-143-6. A peer-reviewed collective volume has two citations.

I cite a total of eight citations.

III. Teaching and learning activities

Ch. Assistant Professor Dr. Ginka Simeonova is Moodle Coordinator of the Department of Law. She has provided two courses LAWN404 Financial Law and LAWN506 Tax Law in the platform.

She has provided legal experience in the period 26.09.2017 - 25.05.2020 to a student in the master's program "Law" in the law firm "Tocheva and Mandajieva".

Supervises third-year students of the Master's program "Law" of NBU in the competition in tax law "Game of tax", organized by the Association for International Law Competitions IMCCA and the international consulting company Ernst & Young Bulgaria, held in the period 19.04 - 21.04.2019 in the building of the Supreme Administrative Court in three stages.

Together with students from the Law program participates in Student Scientific Readings, held on 21.01.2021, organized a series of thematic seminars with the common title "Financial instruments for the implementation of EU policies", 4 editions in the period 19.04.2017 - 17.12.2018. and the lesson "Taxes are interesting" presented on April 24, 2018.

According to the data of the Center for Quality and Evaluation of the New Bulgarian University, the summarized average grade of Ch. Assistant Professor Dr. Ginka Simeonova from the surveys for student satisfaction with the courses she leads is excellent 4.88.

IV. Administrative and public activities

Ch. Assistant Professor Dr. Ginka Valerieva Simeonova is a member of the Program Council of the Law Program from the beginning of the academic year 2019/2020 until now.

V. Personal impressions of the candidate

I have known Ginka Simeonova since the moment she applied for the academic position of assistant. She is a disciplined and benevolent teacher, a colleague with high ethical standards in her personal relationships and research.

VI. Opinions, recommendations and notes on the activities and achievements of the candidate

I do not find it necessary to make recommendations and remarks. My opinion is that Ginka Simeonova is an established teacher and scientist who has found the right path for her development.

Conclusion

I think that Ch. Assistant Professor Dr. Ginka Valerieva Simeonova meets the requirements for holding the academic position of "Associate Professor". I confirm the high appreciation for her teaching, teaching, administrative and social activities, as well as for her scientific contributions in the presented monographic work and the attached publications. I make a proposal to the Scientific Jury to make a positive decision and proposed to the Academic Council of NBU to elect Ch. Assistant Professor Dr. Ginka Valerieva Simeonova for the academic position of "Associate Professor" of the New Bulgarian University in the professional field 3.6. Law (financial and tax law and tax process).

Prof. Dr. Blagoy Vidin