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**OPTIMIZATION OF A MODEL OF ORGANIZATIONAL  
INTERACTION IN THE PROCESS OF COUNTERING TAX  
CRIMES ABSTRACT**

of dissertation work for obtaining the educational and scientific  
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## **VOLUME AND STRUCTURE OF THE DISSERTATION**

The dissertation has a volume of 177 pages, consisting of a list of abbreviations used, introduction, three chapters with conclusions to each of them, conclusion, list of contributions to the dissertation, list of publications, list of sources, consisting of 156 titles and 20 normative and other documents. The public defense of the dissertation will take place on 17.05.2022 by 10,00 hours in the hall D4 of the University of Sofia "Bishop Konstantin Preslavski". The abstract, reviews and opinions of the members of the scientific jury are published on the website of the University of Sofia "Bishop Konstantin Preslavski". The materials on the defense are also available in the Department of Security Systems Management at the Faculty of Technical Sciences of the University of Sofia "Bishop Konstantin Preslavski" in Shumen, 115 Universitetska Street. The dissertation was discussed at the department council of the department "Management of Security Systems" on 14.03.2022 and is aimed at defense before a scientific jury in the professional field: 9.1. "National Security" in accordance with the requirements of Art. 5, para 1 of the Law for development of the academic staff in the Republic of Bulgaria. Author: Yana Mitkova Nikolova Title: Optimization of a model of organizational interaction in the process of counteracting tax crimes WORK I.

## **GENERAL CHARACTERISTICS OF THE DISSERTATION**

The presented dissertation is in the form of research work with formulated goals and objectives, analysis and evaluation of problems.

1. Relevance of the problem The urgency of the problem is derived from the dynamics of socio - historical processes. In recent decades, threats of various kinds to the national security of our country have intensified. Among them, the crimes against the fiscal system occupy a special place, as the spheres of public life need financial security for their normal functioning. The diversion of any tax revenue from its entry into the state budget is an act that directly entails administrative

or criminal liability against the perpetrator, and indirectly affects the national security system.

2. Dissertation limitations: - The dissertation research focuses on the structure and interaction between the three main organizational units involved in combating tax crimes - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria. SANS, KPKONPI and others remain outside the scope of scientific work. bodies involved in the process to some extent.

3. Purpose and tasks of the dissertation The objectives of the presented study are to highlight the weaknesses in the model of organizational interaction in the process of combating tax crimes and its optimization. Achieving these goals includes the implementation of the following tasks: a / to analyze the specifics of tax crime and the necessary tools for counteracting them; b / to bring out the organizational weaknesses in the three main structures in charge of combating this type of crime - NRA, Ministry of Interior and PRB and the reflection of these weaknesses on the interaction, called in the study "web of counteraction"; c / based on the conclusions in a / and b / to propose an optimized model of interaction in the counteraction system, justifying its effectiveness.

4. The object of the research are: the legal nature of tax crimes; the procedural methods for proving them, in view of the possibilities of the control and law enforcement bodies to detect tax crimes and to obtain suitable evidence; the threat to national security posed by this type of crime; the organizational structure in historical terms and in the present and the interaction between the NRA, the Ministry of Interior and the Prosecutor's Office in the counteraction and on the basis of analysis of the above - building an optimized model of interaction. The dissertation does not aim to deny what has been achieved so far in historical terms, but to propose its improvement in some aspects. There are also no claims to the completeness of the optimization process. All proposals are the result of analysis and synthesis of the

considered factors, working empirical models in other countries or structures and theoretical formulations.

5. The subject of the research is the optimization of a model of organizational interaction in the process of counteracting tax crimes

6. Working hypothesis: in order to effectively counteract crimes against the tax system, a good knowledge of their mechanism is needed. This can be done by combining the knowledge of specialists in the field of operational activities in the Ministry of Interior, economics and law, objectified in structural changes at the organizational level, by creating new units or optimizing existing ones. A change in the structure of each of the three organizations is a necessary prerequisite for improving the interaction between them in the process of resistance to tax crime.

7. Research methods: The following forms are used in the methodology of scientific research: observation, comparison, research, analysis and synthesis, analogy, induction and deduction, document research, functional - structural analysis, comparative and strategic analysis. The study is consistent with the state of regulations by 2021.

8. Scientific significance and novelty of the results of the dissertation: The connection between the manifestations of tax crimes as a result of their legal characteristics, the process of proving them and security is analyzed. The problem of the organizational structure and security in the specifics of the organizational models of the bodies involved in combating tax crimes, for each one separately - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria. The concept of the "web of counteraction" used in the context of the problem of counteracting tax crimes has been introduced.

9. Practical usefulness and applicability of the results A new structural model of each of the organizations is proposed - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria, based on theoretical and practical analysis of the

factors relevant to combating tax crimes. An optimized model of organizational interaction between the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria in counteracting tax crimes is proposed. of its interacting structures.

10. Approbation of the results obtained in the dissertation labor. The main parts of the dissertation are reported on various scientific conferences, incl. with international participation in our country, as 5 publications have been made in collections, etc. scientific publications.

11. Structure and volume of the dissertation The dissertation is structured in an introduction, three chapters and a conclusion, used literature, scientific contributions and a list of publications related to the topic of the dissertation. The volume is 177 pages, includes 39 figures. The used literature includes 156 literary sources in Bulgarian and Russian and 20 normative and other documents. The numbering of the tables and figures in the abstract corresponds to those in the dissertation.

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## **CHAPTER ONE. TAX CRIMES IN THE CONTEXT OF NATIONAL SECURITY**

Chapter one is devoted to solving the first task of the dissertation. Theoretical aspects of tax crimes as an element of national security are considered. The object of counteraction is analyzed in order to optimize the target model of organizational interaction. It contains the following paragraphs: 1.1. Legal characteristics of tax crimes. This

section examines the historical development, the general characteristics of tax crimes and a comparative legal analysis, as it corresponds to the purpose of the dissertation and the working hypothesis. The two opinions in the doctrine are discussed - the one that distinguishes terminologically the terms "tax crimes" and "crimes against the tax system" and the other that treats them as synonyms, as the dissertation advocated the theory that equates the two. In the historical review of the development of the regulation of the considered crimes in the dissertation work four stages in the development of the legal framework of the tax crimes are singled out, as each of them is developed in detail:

Figure 1. Stages in the development of the legal framework of tax crimes

The general characteristics of tax crimes contain a legal overview of the panels, as well as some controversial points in the doctrine in this regard. The opinion of the dissertation is also commented. The comparative analysis of tax crimes considers the approaches to codification of tax crimes:

Figure 2. Approaches to codification of tax crimes It also covers a comparative overview of the legal framework in the subject matter in other countries and in our country.

It also covers a comparative overview between the legal framework in the matter in question in other countries and in bulgaria.

1.2. Countering tax crimes as an element of national security.

The emergence and development of the term "national security" as well as the evolution of policies in this regard in the Republic of Bulgaria (The Concept, the Strategy) have been tracked.

The link between security and tax crime has been examined. The latter is considered as a subsystem of economic security in the system of national security. There is a place for the factors influencing the levels of tax crime. It has been shown that tax crimes are becoming a problem of national security with an element of their objective side - the

damage. In this regard, the legal aspects of the damage from this type of acts are commented in the context of the practice of the Supreme Court of Cassation, as well as the Instructions issued by the Executive Director of the NRA within the revenue administration. The prevailing opinion in the doctrine and imposed in the case law that the damage from tax crimes is a tort and can be sought under Art. 45 of the CPA. In this paragraph there is a place of a phenomenon that is little studied in modern science - offshore zones. The use of offshore zones to commit illegal acts is a method that complicates the investigation of tax crimes and should be analyzed and taken into account when optimizing the model of interaction. The essence of the offshore zones, the world experience in tracking suspicious financial transactions are considered, as well as described separate economic territories with a relaxed tax regime, not all created as an end in themselves for tax havens. A review of the actions taken in Bulgaria (mainly by the financial intelligence of SANS) to limit the consequences of tax evasion in our country through the use of offshore areas, commenting on the lack of comprehensive and decisive policy on this issue. 1.3. Specifics in proving the tax compositions. The main procedural methods for collecting and verifying evidence in tax crimes cases and their applicability are presented:

Fig. 3. Procedural methods for proving Errors made in practice were commented, as well as the practice of the Supreme Court of Cassation. Various investigative situations have been developed. The practical problems in proving the tax crimes (related to the mechanism of the investigated acts, organizational, legislative and those of the case law) are defined. Knowledge of the specifics of proving tax crimes is a necessary prerequisite for solving the problem of optimizing the model of organizational interaction in counteracting them.

## **CHAPTER TWO. STRUCTURE OF THE ORGANIZATIONS IN THE SYSTEM FOR COUNTERING TAX CRIME**

Chapter two discusses the theoretical aspects of organizations. The structure of the organizations is monitored - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria historically and in the present. Emphasis is placed on those parts of the structures that are relevant to the work process of detecting and proving tax crimes. The dissertation defends the thesis that structural optimization is necessary before the interaction model can be optimized. It contains the following paragraphs: 2.1. Theory of organizations. This paragraph considers the nature of the organization as a phenomenon, its structure and the most important prerequisite for preservation and over time - security. The two understandings of the semantics of the terms "system" and "organization" are discussed - that they are synonymous and that they are used in different contexts. The dissertation accepts that "system" is a broader concept that includes the understanding of "organization". Some basic theoretical formulations of the phenomenon of "organization" have been developed. An organization configurator model is illustrated:

Fig. 4. Organization configurator model It is summarized that there is mutual penetration and connectivity between public and private sector organizations operating within the state. For example, the state adopts laws, regulations and conducts appropriate fiscal policy to influence private companies. The adopted documents in connection with the tax legislation impose certain requirements on private organizations. For their part, working independently of the government, private organizations influence the quality of life in the country and the public interest. In connection with solving the tasks in the dissertation, a place is given to the problem of public administration in organizational terms. According to the sphere of exercising sovereign powers, the state administration can be divided

into general and specialized. The general state administration includes the administrations of the central bodies of the executive power and the administrations of the territorial bodies of the executive power. The specialized administration includes the tax administration, the military administration, the police administration, the customs administration and other specialized administrations of the executive branch. The Latin term 'structura' means construction, internal structure, tidiness, construction. As a philosophical category, this concept is an abstraction that reveals the relatively stable unity of the elements and their relationship to the integrity of the object. The essence of the organizational structure and the criteria for its formation are traced. and function. This is especially true for state bodies - the regulations governing their status are subject to the political and historical context. These circumstances should be taken into account when examining organizational models. When building new ones, innovation must be shown, but it is also necessary to take into account historical experience. Types of organizational structures are considered: linear, functional, linear - staff, decentralized, design and matrix. Their advantages and disadvantages are highlighted. There is a place for basic performances in the management structure of the organization. The security of the organizations is a matter that is necessarily analyzed in the context of the research tasks of the dissertation. The security of the external environment and the internal security are separated. Organizationally, the national security system includes the state bodies, which through the functions determined by the Constitution and the laws implement the national security policy. But at the same time, security, in a broad sense, is achieved as a result of the proper functioning of state bodies, especially those involved in combating crime. This indirectly determines the important place that organizational security occupies in the system of the national one. On the one hand, every organization, regardless of its position in the national space, in order to exist and develop, must necessarily receive

certain resources from the external environment, as well as deliver its product to the same, on the other. Public sector organizations (including the three organizations discussed in this dissertation) provide civil society with the public goods it seeks. With the concept of "internal security" we can define the state of an organization that can control the factors of its own presence and effective functioning. Specialized internal security structures are being set up both in larger private sector companies and in state structures (eg the Internal Security Department in the Ministry of the Interior). 2.2. Structure of the organization in the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria. In this paragraph, a detailed historical review of the organizational structure of each of the three services interacting in the neutralization of tax crimes has been carried out separately. A study of organizational structures today has also begun. The thesis is substantiated that for the purposes of understanding the model of organizational interaction, it should be considered in two aspects - static and dynamic. Staticity is expressed in the organizational structure of each of the interacting systems, and the dynamics - in the interaction between them. Interaction is not a movement without purpose. In the present dissertation it is considered from the perspective of the process of proving tax crimes. However, the mechanism of interaction cannot be fully clarified unless an overview of the overall structure of each of the three systems is offered, and not just the units involved in detecting and investigating tax crimes, because the behavior of each part is conditioned by the construction and the interconnections in the whole. By the way of revealing regularity

Fig. 5. Structure of the NRA on a national scale Structure of ODMVR

Fig.6. Structure of ODMVR

The three organizations, part of the object of research in the current dissertation - NRA, Ministry of Interior and the Prosecutor's Office, at the present historical moment in Bulgaria, belong to two of the three

authorities. The revenue agency and the police are in the executive branch, and the prosecutor's office is in the judiciary. This affiliation is one of the factors that are important in their interaction, in particular, in proving tax crimes. The dissertation evaluates as a positive moment the existence of organizations in the system of different authorities, because in this way a balancing mechanism is created in which they are corrective to each other. While the place of the tax authorities and the police has never been in question, the situation of the prosecutor's office, the regulations and the judiciary after the historic change in 1989. to this day, there is controversy. The first group of researchers and practitioners argue the place of the prosecution in the executive branch, and the other - in the judiciary. The arguments of authors from both poles are considered. The question of the affiliation of one of the three organizations under consideration, namely the prosecutor's office, to the respective system of executive power or the judiciary, has formed its argument in the opinions of the dissertation. His conclusions are based on theoretical knowledge and practical experience, both in the system of executive and judicial power and they are as follows: Historical experience has shown that the system does not stop working in both cases, the prosecution in different periods was both in the executive branch and in the judiciary. In a comparative aspect, similar to the Bulgarian one is the Italian model of the situation of this institution. In other countries (France, Germany) it is positioned in the executive branch. The argument of both groups of authors has its truth. Indeed, in theoretical terms, the prosecutor's office does not functionally fit into the judiciary, as it has no judicial functions. But from an administrative point of view, the prosecutor's office needs political independence, which only the judiciary can obtain. This interest prevails over scientific and theoretical conclusions. In the context of the main issues in the present dissertation, for effective interaction of the considered organizations, they must belong to different systems. Thus, they cannot be managed by a single center of

power, which ensures balance and objectivity in the investigation of tax crimes. Structure of the Prosecutor's Office:

Fig.7. Organization of the prosecutor's offices with general and special competence

### **CHAPTER THREE. ORGANIZATIONAL INTERACTION BETWEEN NRA, MINISTRY OF INTERIOR AND PRB IN THE PROCESS OF PROVING TAX CRIMES.**

Chapter three examines the actual interaction in counteracting tax crimes between the three institutions under study. The interaction in foreign legal systems is studied. An optimized model of organizational interaction between the NRA, the Ministry of Interior and the PRB in the process of counteracting tax crimes is proposed, which includes an optimized model of the structures and a model of interaction between the new structures. It contains the following paragraphs:

3.1. Interaction. In the specialized Bulgarian and foreign literature the concept of "interaction" is not sufficiently clear, there are many points of view. As the most relevant for the purposes of the present study, the author accepts the following definition, according to which it is accepted that "interaction should be understood as active, business cooperation between two or more bodies whose interests (goals) are common or almost coincide. as their actions coincide in purpose, time and place of performance of the specific tasks<sup>1</sup>. According to its nature, the interaction between organizations can be divided into hierarchical and interaction of coordination and cooperation. A variant in which elements of both types of interaction can be found is also possible. According to their forms, the interaction, conditionally, is: internal and external. The internal interaction is the cooperation between the organizations in the system of the state apparatus, such as the NRA, the Ministry of Interior and the PRB, and the external interaction is observed between the state bodies and the non-governmental and civil organizations. The central issue of the current research is the interaction, the mechanisms of cooperation between three state

institutions in the name of a common goal - proving the detected tax crimes. This interaction has two interpenetrating dimensions - the regulatory framework defining their functions, powers, rights and obligations and the implementation of this interaction in practice, by applying the principles of organizational interaction. In analyzing the interaction between the three organizational structures in this paragraph, the dissertation introduces the following configurator, which is called "the web of opposition:

Fig.8. Web of counteraction

At the heart of the pyramid are the operational structures of the revenue administration and the police, as they "intercept" the primary information about the committed criminal acts, process it and move it up the chain to the prosecutor's office. The interaction between the three organizations is two-way, as the prosecutor's office manages the activities of inspection and investigation of administrative and operational bodies, and they, in turn, exchange information with each other and conduct joint inspections. The action is one-way only from the prosecutor's office to the court.

The move of the final prosecutorial act to the judicial phase of the criminal proceedings is the result of a long and complex process of interaction between the control and police authorities and the prosecution. Figuratively presented, in the context of Fig. 8, the authorities involved in combating tax crimes must weave a web in which to neutralize the perpetrators and present the evidence gathered to the courts. According to the Bulgarian criminal process, cases of crimes against the tax system are within the jurisdiction of the district and specialized criminal courts. In this sense, the configurator of Fig. 8 can be called a "web of counteraction". Further in the dissertation text a review and analysis of the normative framework, which regulates the relations in connection with the activity of neutralizing the tax crime on the axis: NRA and Ministry of Interior; PRB and NRA; PRB and MIA. A comparative study was conducted, with the relevant conclusions, of the organizational positioning and interaction

between the prosecution and investigative bodies in foreign government systems - Italy, France, Spain, Albania, Serbia, Slovenia, Germany, Kingdom of Belgium, United Kingdom, Denmark, Estonia, Latvia , Luxembourg, Poland, Portugal, the Kingdom of the Netherlands, Romania, Hungary, the Czech Republic, etc. 3.2. Optimized model of organizational interaction between the NRA, the Ministry of Interior and the PRB in the process of counteracting tax crimes. Before proceeding to the actual modeling of the optimized models of structures and interactions, the dissertation text clarifies the author's understanding of the process in which they are situated. The process of counteracting tax crimes is more important than the process of proving them. Counteraction includes, in addition to the procedural activity of proving this type of act, also a wide range of actions to prevent the criminal result - operational activities; organizational activities; activity for elaboration of interdepartmental instructions and regulations, as well as interdepartmental agreements, etc. All these activities, however, are an auxiliary function to the main one, namely - proving tax crimes. Although it does not exhaust it, the evidence is at the heart of the opposition. This is the reason for this procedural activity to be a separate paragraph in the first chapter of the dissertation. An optimized model of the structures is proposed below. It was noted that a change in the structure of institutions such as the Ministry of Interior, the National Revenue Agency and the Prosecutor's Office, which are part of the state apparatus, should be approached very carefully and thoroughly. At the same time, it was concluded that the interaction between the organizations is determined by their internal structures, which determines their reorganization when changing the model of interaction. And since the ultimate goal of the dissertation's judgments is an optimized model of interaction, based on all that has been said so far, these weaknesses in the structures that hinder effective interaction must be outlined. The next step is to carefully change them, recognizing that radical reforms that deny what has been achieved so far are never good for the system.

Of course, when modeling the optimized model, both the structures and the final one - the interaction takes into account the conclusions made in solving the research task at the end of each paragraph of the dissertation. When building a model of investigation of tax crimes, the starting point should be the opinion that the system of tax law, which constitutes the content of the blanket criminal law provision, requires exclusive specialization of professionals dealing with this matter in criminal law context. Correlated with this statement is the conclusion defined in Chapter Three, Paragraph One, Item 4 of this paper, formulated as follows: crimes against the tax system are characterized by factual and legal complexity, so the more complex of them are investigated by specialized structural units in different countries. Our proposal is for the investigation of tax crimes to be carried out by investigative bodies, with full procedural powers given to them. They should work only on this type of cases, situated in all three structures - NRA, Ministry of Interior and the investigation. Of course, the relevant changes in the Criminal Procedure Code are needed. We believe that these are not impossible, despite an old decision of the Constitutional Court in the summer of 2003, according to which only a body in the judiciary can have investigative functions. Subsequently, such were provided to the executive branch in the person of the police authorities. We propose that the NRA and the Ministry of Interior regulate the investigation on a functional basis - in cases initiated in connection with audits, the investigative tax authorities should be competent, and in the Ministry of Interior the competence should be provided Investigating tax inspectors should be administratively subordinated to the director of the relevant office or territorial directorate and, functionally, to the prosecutor supervising the case. The advantage of having this structural unit close to the control bodies is the possibility of flexibility, close contacts and joint activity during the investigation. The tax authorities will provide their information directly to the tax police, which will carry out professionally collected and analyzed materials to the prosecutor's office after the inspections.

Investigating tax inspectors should be functionally subordinated to the supervising prosecutor in accordance with the norms of the Criminal Procedure Code, and the latter may assign separate actions for inspections and audits to tax inspectors (as is the case under current regulations). Given the model proposed in the present text, the perimeter of the new unit will not completely take away territories from the other specialized structures - the Ministry of Interior and the investigation. It would be appropriate for the Tax Administration to conduct joint training of auditors and investigative bodies. The proposal to establish a tax police is conditioned by the conclusion, objectified above in the second chapter, second paragraph, point three, namely that the lack of a functional unit in the tax administration to support the process of proving tax crimes was overcome in all historical periods of development weakness. As a continuation of this conclusion we will mention some of the authors who over the years have fought for the creation of such a unit in principle: Pepa Stoykova / "Improving the organization of control to limit tax crimes." Dissertation. Svishtov. 2007 /; Krassimir Angarski / "Tax Administration - Structure, Powers, Problems" // ICO: Economy, Culture, Society, Vol. 9 - 10, 1993, pp.10 - 12, as well as by the same author "Tax reform for friends is not done" // Radio "Focus, 27.05.2020", <http://www.focus-news.net/opinion/2020/05/27/53276/dots-krasimir-angarski-danach-na-reforma-za-priyateli-ne-se-pravi.html> (although the former Minister of Economic Policy Angarski, the first head of the Tax Department in Sofia district and one of the founders of the law on tax administration, raises the issue of tax police in the context of the collection of fines, not prosecution). In 2011 the then Minister of Finance Simeon Djankov instructed the leadership of the National Revenue Agency to prepare a draft of legislative changes to ensure the idea of establishing a tax police in 2016. In an interview with the Capital newspaper, Finance Minister Goranov made a statement that NRA employees will be given investigative functions. The Minister of Finance Milen Velchev insists on starting the establishment of a fiscal

investigation service in the National Revenue Agency, but this does not happen in practice, although such a specialized structure exists in many European countries. In the latter, there are several approaches to creating such a specialized body - paramilitary, with full police powers - search, detention, investigation, etc. (Guardia di Finanza in Italy) and one with only analytical functions (Netherlands, France, Germany). In our opinion, the Fiscal Investigation Service should combine the full range of tools.

As an argument in support of the thesis of creating the new structure, is the call of the European Parliament in 2019 for the establishment of the European Financial Police, as well as the conclusion made by this body about the lack of political will in the Member States for tackling tax fraud and financial crime. In the above cases, the idea has been opposed by interior ministers, with the clear motive that the police, which have sufficient powers and capacity to investigate tax crimes under the leadership of the finance minister, will reduce the influence of the interior minister. In his speeches, Minister Angarski suggested that the tax police be under the dual authority of the Minister of Finance and the Interior Minister, but this situation, according to the dissertation, leads to a deficit of responsibility and destabilization of the structure with two centers of government. The idea of tax police after 1990 it has been put on the agenda of the executive branch several times, it has been part of draft laws, but it has not yet been adopted by law. Political will in this direction has not been formed for thirty years. Another recommendation that this paper makes is to appoint lawyers in the structure of the "Audits" function in the offices of the Territorial Directorates to participate together with the tax experts in the course of the audits. The requirements for newly appointed lawyers should be - very good knowledge not only of the substantive and procedural tax laws and case law, but also of criminal ones. These specialists should be actively involved in an advisory process in the audit process. In the current model, the lawyers in the Appeals Department of the Tax Administration get acquainted with the

Audit Acts after their preparation is completed and they are eventually appealed, although legal advisers from these levels are theoretically charged with legality at all levels of the tax administration and in all types of legal matters. In its administrative part, the "Appeals" function in the revenue administration is something like a quasi-judicial function, according to Mladen Mladenov. The structural changes proposed in this way would have the following form, transformed into an organization chart:

FIG. 9. Proposed new structural changes and interaction in the NRA system B / Ministry of the Interior: When we consider the issue of structural reforms in the police institution, we have to compare two conclusions, somewhat positioned against each other. The first is objectified in the second chapter, paragraph two, item 6 of the dissertation and in particular - the Ministry of Interior is a conservative system that requires in-depth justification for significant structural changes that would create uncertainty in the system due to the nature of its main activity. security in the country. The second is set out in the same chapter and paragraph, but in item 5, namely - the pace of structural reforms in the police are inconsistent with the rapid pace at which economic crime is developing. When considering the structural model of the department, a balance must be found between these two conclusions. As mentioned above, our proposal is that in cases of tax crimes initiated by specialized police operations of the operational police services, in the pre-trial phase, the investigation should be carried out by investigating police officers at the Ministry of Interior. However, it would be appropriate for them not to be located in the regional administrations or in the Pre-trial Department of the ODMI, as is currently the case in most places, but to be appointed to the Sector for Combating Economic Crime, specializing in economic investigation. cases, incl. and tax ones. This can be achieved by building in all regional directorates of the Ministry of Interior an investigative apparatus in the sector, and not, as before, only an operational service. The meaning of this structural solution must be sought in specialization, on the one

hand, and in better teamwork with economic crime operatives, on the other. The investigation of tax crimes against the structures in the directorates would look like this:

FIG. 10. Proposed new structural changes in each ODMI

Of course, PIP staff - operational and staff - should be trained periodically, given the dynamics of economic crime. Also, in the course of the preliminary preparation for the implementations, both the prosecutor and the investigating police officer from the sector, who will work on the case, should have information. This is because the foundations of the investigation are laid in the preparatory actions prior to implementation. Although criminal proceedings begin when a crime is discovered during a police operation, there is no legal impediment to the investigating authority providing guidance in the previous stage. We will give as an example a successful operation conducted by the CDCOC together with the Specialized Prosecutor's Office, which stopped the criminal activity of an organized criminal group dealing with tax evasion under the VAT Act, operating in five districts. Information about the operation is available on the official website of the Ministry of Interior: [www.mvr.bg/press](http://www.mvr.bg/press). It emphasizes that the preliminary work on the case, carried out by the employees of the Smuggling and Investigation Department - CDCOC, took about a year of in-depth efforts. "We have taken a new approach in the investigation of crimes against the tax system and relied heavily on preliminary preparations in order to achieve a very quick indictment," said Deputy Director General of the CDCOC, Senior Commissioner Djolev. the importance of the operational activity preceding the initiation of criminal proceedings in tax cases. Here again it should be noted that the operatives in the Ministry of Interior, who work in the field of tax crime in the sector "PIP" in the regional directorates, as well as in the directorates "BOP", can be engaged in search operations, conducted and in connection with cases investigated by the investigation or the tax police. Although most of the operational police officers working in the field of economic crime have economic

education, we consider it necessary to support the investigation by economic experts, who, however, should not be experts working on staff in the "Scientific and Technical Laboratory" to ODMVR. If the experts on economic expertise in pre-trial proceedings, who are often a decisive factor in the subsequent assessment of the evidence, work for the Ministry of Interior, this would call into question the objectivity and independence of expert opinions in the trial phase. However, the assistance of economic experts in the teams in this type of case is necessary (the criminal activity itself is carried out with the assistance of lawyers and economists) and this solution will be presented when presenting our proposals for structural changes in connection with criminal prosecution in tax cases. . The dissertation accepts the proposal made by Gr. Valkov in his article "Stabilizing the police and security to more effectively combat economic crime in times of economic crisis." The author launched the idea of creating a separate structural unit for "strategic analysis" in the Ministry of Interior. According to him, this unit will build hypotheses and give recommendations for making the right management decisions in the field of combating economic crime. In this way, the governing bodies of the Ministry of Interior will receive reliable and substantiated information about the real state of crime, the conditions that favor it and the trends of its development. Having strategic guidelines in the fight against crime, the relevant services in the Ministry of Interior will have the opportunity to develop adequate tactics to combat crime in each of the lines of work, in this part and in the line of tax crimes. According to the dissertation, the Strategic Analysis Service should be one and located in the General Directorate of the National Police in the capital. For the purposes of its activity, it must annually receive inquiries on pre-prepared and sent to the regional directorates checklists on the completed investigations in the police, in our case - on crimes against the tax system.

C / Consequence: Although administratively and structurally the investigation is included as departments of the district prosecutor's

offices under the "cap" of the National Investigation Service, it would be appropriate for its systematic consideration to find a place in discussing the model of investigation due to its functions. In our view, the investigation must be maintained as a structure that has generally proved its effectiveness in investigating cases of factual and legal complexity. It has long been clear in theory and practice that the existence of the investigation, in parallel with the investigative apparatus, is not a duplication of functions, but their separation between the two institutions. Regarding the place of the historical investigation, in the first half of the last century, according to the Law on the Organization of Courts, the structure was part of the District Court, in the second half of the last century - in the Ministry of Interior, and now, as mentioned above. above - in the prosecutor's office. Each of these places has its pros and cons, but we believe that investigative bodies that investigate cases of greater factual and legal complexity should be in the judiciary, given their independence, as the best decision is to be an investigative apparatus to the prosecutor's office, in order to be more efficient in the interaction. In his 2004 article, Dimitar Dimitrov, head of the Judicial Department at the Supreme Prosecution Office, shared the view that the investigation of specific cases should be focused on the district prosecutor's offices and the Supreme Cassation Prosecutor's Office. investigators, and the rest to be reassigned to the Ministry of Interior. This view cannot be shared to date, given the dynamics of crime that have necessitated the creation of specialized agencies, such as the Specialized and European Public Prosecutor's Offices. In our opinion, tax cases with an international element (including the use of offshore zones in the criminal scheme), cases against tax crimes committed by organized criminal groups and those monitored by the European Public Prosecutor's Office must be investigated in the investigation structures. Currently, this is the case with the second and third - organized criminal groups (including tax crimes), as well as cases monitored by the Bulgarian office of the European Public Prosecutor's Office (including cross-border VAT fraud

when the damage exceeds 10,000,000 euros) are being investigated by investigators to the investigation department of the Specialized Prosecutor's Office. The author of the present paper considers that to these two groups of cases should be added all cases of crimes against the tax system, in which there is a cross-border criminal scheme, movement of funds through offshore areas, etc., and they should be investigated. from the investigative departments to the respective district prosecutor's offices on a territorial basis. This is because investigators have opportunities for higher specialization, due to the smaller set of criminal law texts they investigate, as well as the greater experience they have due to lower turnover compared to investigative police officers. Tax cases with an international element require in-depth training and specialization, which the investigative bodies in the Ministry of Interior cannot obtain for objective reasons. The operational activity in these cases should be carried out by the services of the Ministry of Interior in cooperation with Interpol, when necessary, leaving the possibility to assign audits to the tax authorities. Model of the prosecution. Here we must start with the conclusion objectified in Chapter Two, paragraph two, item 9 of the dissertation - in interacting with other bodies in the process of proving tax crimes, the prosecution needs independence, which only the judiciary can obtain. This clarification is necessary in order to clarify the place of the prosecution in the general system of state bodies. The specialized prosecutor's office as a structure, for its ten years of existence, has proven its effectiveness. She achieves a serious specialization of prosecutors. Concentrating in one place the evidence and information about organized crime allows us to trace the interrelationships between individual cases conducted in different judicial districts. The team work principle created in this structure allows for an in-depth investigation, including of the cash flow of the criminal capital generated. Local influences and dependencies are also overcome. Over the years, the Specialized Prosecutor's Office, through the creation of specialized teams of prosecutors, police officers and tax officers, has

been working successfully on cases of factual and legal complexity related to tax crime. In line with the conclusion on the need to specialize in the type of cases related to the commission of tax crimes, the importance of establishing departments in the district prosecutor's offices, in which prosecutors will work only on this type of investigation, should be emphasized. This is now the case, but only in some prosecutor's offices - SP, SGP, etc. If the operational services (MIA, SANS, NRA) work not only actively but also adequately in this direction, the number of quality investigations will increase everywhere. according to the commented texts, which will justify the need to open and establish a prosecutorial staff in departments dealing with crimes against the tax system. The system of attestation of the work of the magistrates, considering this type of cases, must be in accordance with the objective difficulties, in order to attract motivated staff. Another argument in support of the opinion for the establishment of a specialized department in this matter at each district prosecutor's office is the conclusion about the importance of counteracting this type of crime for national security. It is no coincidence that in the practice in the system of the prosecutor's office orders and instructions are permanently issued, related to the supervision of this type of cases, regarding the rhythm and timeliness of investigations, official control over the final prosecutorial acts, etc. Here is the systematic place of the proposal for structural change in the system of the prosecution, which comes as a result of the conclusions made in Chapter Two, paragraph two, item 7 („ in the police structure there is a separate unit with experts conducting forensic examinations, but for economic ones in tax cases, external experts must be sought, which often makes it impossible to appoint a researcher to a specialist with in-depth knowledge, as not every duly registered expert has the necessary experience and knowledge. in the field ") and in Chapter Three, paragraph 1, item 5 (" good practices show that in some countries, specialized prosecutor's offices have at their disposal expert teams in various fields - financial, tax, etc.,

consisting of by tax and other experts who assist the supervising prosecutors in investigations ”). Judgments on the first conclusion are presented when considering the optimization of the investigation model, in particular of the Ministry of Interior. It is shared the opinion that experts in economic expertise, appointed by staff in the department, are not a suitable solution in view of the emerging dependence of the otherwise independent procedural figure. The way to overcome incompetent expertise is obviously not in structural reforms. However, this is not the case with the idea of setting up expert teams consisting of economic experts to assist supervising prosecutors in investigating tax cases. This authorization has found application in some countries, including Spain, as mentioned in the second paragraph of Chapter Two, item 1.3 of this paper. The specialized prosecutor's office in Spain has its own auxiliary units, such as the auxiliary unit "Tax Agency" and others. The creation of an independent team of experts to assist the prosecutor in the investigation of tax crimes would increase the quality of the investigation, as, again, economists and lawyers also work on the "other side" of this activity. Thus, the appointed staff expert should consult the supervising prosecutor on issues that are not legal, but on the subject of economics, on cases investigated by the Ministry of Interior, the investigation or our proposed new structure - fiscal investigation service in the NRA. The proposed model would have the following form in the organization chart:

FIG. 11. Proposed new structural changes in the organization of the District Prosecutor's Offices In view of all the above and in accordance with the conclusion made in the first chapter, paragraph two, point one of the dissertation, namely that tax crime undermines the foundations of the subsystem of economic security, which is related to all other subsystems of the national security system , the dissertation makes a proposal. It is the following: in the elaboration of the National Security Strategy in the part concerning the economic security - tax crimes with the right of expert opinion to be present the Chief Prosecutor of the

Republic of Bulgaria and the Executive Director of the NRA. An optimized model of interaction between the new structures is proposed. In the present dissertation work an analysis of tax crimes in the system of national security was made, because in building the model of interaction the characteristics of the object for which it is built are important. The current structural model of each of the organizations directly involved in combating tax crimes - NRA, Ministry of Interior and PRB - was also reviewed. Of course, it should be clarified here that other institutions are involved in this process (eg SANS, KPKONPI, etc.), but the three mentioned traditionally build the foundation of counteraction. The structures are considered with the proviso that a change in the model of interaction is inevitably preceded by a reasonable reform of the structures. Reasonable enough to preserve good practices and the established foundation. A historical review of the development and a comparative analysis with foreign legal systems have been made for each of the issues discussed so far. Finally, the current model of interaction is examined, which is to be optimized, taking into account all the above. As stated in the second chapter, first paragraph, conclusion two, the separation of powers is a condition for mutual control and interaction between them and must be taken into account when building a model of organizational cooperation in combating and proving tax crimes. This principle is reflected in the activity of drafting cooperation agreements, instructions for interaction between the organizational units in question, while each of them retains its operational independence in the midst of penetration. Here is the place to recall the ninth conclusion of the second chapter, second paragraph, namely that in its interaction with other organizations in the process of proving tax crimes, the prosecution needs independence, which only the judiciary can obtain. In connection with this conclusion, we need to emphasize that in the "web of opposition" the prosecution has a leading role - dominus litis in the pre-trial phase and is the only participant in the three organizational structures in the judiciary. Here we will refer to

Recommendation REC (2000) 19 of the Committee of Ministers of the EU. It addresses the need to strengthen national statutory structures with competence in the field of prosecution and to improve their cooperation with similar bodies in other countries. In the Recommendation, the Committee of Ministers reflects fundamental principles and rules on the importance of the prosecution service, its relationship with the legislature and the executive, and the guidelines for international cooperation between national prosecutors. As stated in Chapter One of the current study, it is not uncommon for cross-border tax cases to involve the movement of cash flows through offshore accounts. When we proposed changes to the structure of the investigation in the second paragraph of this chapter, our proposal was to entrust cross-border tax cases to the investigation of the investigation. The competent prosecutor's offices are the European one (we have considered under which conditions), the district prosecutor's offices and the Specialized one. The interaction of the European Public Prosecutor's Office with the national authorities is carried out in accordance with the local legislation, but since the National Public Prosecutor's Office does not have a sanction in this direction, we could not present views in this direction here. We can only conclude that a change in the structural model of the investigation, the establishment of a fiscal investigation service (tax police) are reforms that would affect the investigations of the European Public Prosecutor's Office in a positive way. Our proposal on the interaction between the prosecutor's office (district prosecutor's offices and the Specialized Prosecutor's Office) and the investigative bodies in investigating tax cases with an international element is to develop rules for establishing more complex tax cases with an international element of interdepartmental teams. In these teams, which should hold regular working meetings on the respective case, both in the course of the investigation and until its conclusion before the courts, it is necessary to participate: the operatives from the Ministry of the Interior working on the case, the investigator, the

supervising prosecutor from the first instance prosecutor's office, the supervising prosecutor from the appellate prosecutor's office, the supervising prosecutor from the Specialized Department at the Supreme Prosecution Office and, if necessary, the prosecutor from the International Prosecutor's Office. The prosecutors of the appellate and cassation instances, determined on the principle of random selection, *intuitu personae*, appear in the case with which they are already familiar and have participated in working meetings already in the investigation phase, which is an indisputable advantage (defense and perpetrators are aware of the case from the first day of the investigation until the end of the criminal proceedings at all instances). The participation in the working meetings of a prosecutor from the International Department at the Supreme Prosecution Office is conditioned by the fact that the prosecutors from this department at the Supreme Prosecutor's Office have the most experience using the tools of international legal cooperation. This prosecutor should consult, closely specialized in his field, the case team until its completion. At the same time, the employees of the Ministry of Interior, as well as the investigator, continue their participation in the working meetings until the end of the case with an effective court act (Fig. 36).

Fig.12. Proposed new model of interaction between the prosecution, the investigation authorities and the operational apparatus in the investigation of tax cases with a cross-border element in both phases of the process In the third chapter, paragraph one, item 2 of the dissertation the conclusion is drawn that the legislator has constructed the legal framework of the interaction between the three institutions in the structural and procedural laws, taking into account the need for its detail in interdepartmental and interdepartmental acts. , orders, etc.). As mentioned above, the reorganization of the structures needs normative change, mainly of the laws. On this basis, the optimization of the interaction model is based mainly on changing the interdepartmental agreements and instructions in accordance with the

desired content of the process. In the process of building and functioning of the "web of counteraction" (Fig. 8), the three organizational systems interact on two levels: managerial and operational. As in the conclusion in item 5 of Chapter Two, paragraph one of this study is derived - "governance structure is an important tool for achieving organizational goals." The management level is stratified into central (Chief Prosecutor, Minister of Interior, Executive Director of the NRA Central Office) and local (directors of local structures - ODMVR, offices of the TD of the NRA and administrative heads of district prosecutors). The operational (executive) level includes the employees who work on the direct detection and proof of tax crimes - auditors, operational police officers, investigative police officers, investigative tax inspectors proposed in the dissertation, as well as supervising prosecutors from district prosecutor's offices and specialized ones. Activation of the interaction at both levels is necessary. In practice, there is cooperation mainly between the heads of the two PRB and MoI systems, as the executive director of the NRA Central Office is rarely present in this process, while at the operational level the discrepancy is different - national and regional advisory centers are established between representatives of revenue administration and prosecution. . And in this cooperation when the appointed minister is nominated by the Council of Ministers by the same political force that has the upper hand in the National Assembly, which broadcasts a quota in the SJC, electing the Prosecutor General. To overcome this weakness with interdepartmental acts, we propose to regulate quarterly regular meetings between the Executive Director of the Central Office of the National Revenue Agency, the Minister of Interior and the Prosecutor General. The subject of the workshops should be trends, problems in the investigation of tax crimes based on statistics and reports for the last quarter, as well as the need to amend or create interdepartmental acts to improve cooperation, as well as organizational issues.

The regulated in Instruction № 39/2011. interaction between the Ministry of Interior and the NRA, discussed in Chapter Three, paragraph one of the dissertation, as noted, suffers from a lack of legal view on joint control actions between police officers and tax inspectors, which in some cases lead to criminal proceedings. As we have already noted, lawyers and economists have usually worked for the organizers of tax crime schemes from the very beginning. In this direction, the Instruction could be optimized by including in the joint control actions lawyers from the "Audit" sectors in the offices of the TD of the NRA. Let us recall that the appointment of such employees was proposed in the part of the present study dedicated to the optimization of structures. In order to increase efficiency, changes are needed in the approved by Order of 2014. of the GP and the Executive Director of the NRA "Rules for interaction between the PDB and the NRA". Representatives of the Ministry of the Interior should also be involved in the cooperation. The National Advisory Centers will interact not only between the Supreme Prosecution Office and the Central Office of the National Revenue Agency, but also by including representatives of the General Directorate of the National Police and the General Directorate of BOP in the field of tax crimes (Fig. 13).

Fig.13. A new NCC model is proposed In the Regional Advisory Centers we propose to include, in addition to the director of an office at the TD of the NRA, the legal adviser and auditors on the one hand and prosecutors from the relevant district prosecutor's office, on the other, the director of ODMVR, "(And when the subject of the meetings are specific investigations - and the investigating police officers on them). The optimized model in this part would look like this:

Fig.14. A new model of RCC proposed In connection with the proposal made in the dissertation for a change in the Criminal Procedure Code, concerning the inclusion of tax crimes in the scope of those for which it is possible to apply SRS, the Rules for coordination and interaction in operational cases and files become applicable to this type of case. carrying out inspections and conducting urgent and initial actions in

the investigation, in the part concerning the operational cases with the SRS, conducted in the Ministry of Interior and reported to the prosecutor's office for coordination of the actions. Next, but one of the leading ones, in the process of interaction in the conditionally constructed "web of counteraction" to eliminate the requirement for banking and tax-insurance secrecy between the three institutions in the work on tax crimes (a proposal cited by a number of authors in current study). We will recall the above that the Specialized Prosecutor's Office in Spain, for example, has direct contact with the Property and Commercial Register, the Tax Agency, etc., in Germany access to banking, tax, commercial information is not a secret for the prosecutor and no court permission is required. for its provision. Moreover, it is imperative to build a unified automated information system that combines the information files contained in the revenue, police administration and prosecutor's office, so that each of the employees in the relevant tax case or file employee (operative, tax inspector, investigative body or supervising prosecutor), to have electronic access to information on the bank accounts of the investigated entities, their movable and immovable property, forensic registrations, audits and inspections, etc. A reference issued by the system and attached to the case file must have procedural value, without an explicit court sanction is required. In this gradation we also make a proposal for the establishment of a case management system (according to the model developed in the Internal Rules of Procedure of the European Public Prosecutor's Office). The tax case management system, as such with factual and legal complexity and increased public interest, is an improved version of the unified information system currently used in the prosecution service. The new system does not displace or duplicate it, but complements it in this way. The investigative body should have access to the case management system (investigative police officer, investigative body from the proposed tax police structure, investigator on the one hand and the supervising prosecutor from the district prosecutor's office, respectively - the

supervisory ones from the respective appellate prosecutor's office and VKP). The case management system must contain in digital and updated form all materials on the investigated cases, rhythmically, in real time, to attach detailed reports and proposals from the investigating authorities, as well as mandatory instructions from the supervising prosecutors. This type of electronic interaction would help to overcome the "time" factor, which is essential for a successful investigation of tax crimes. At the same time, the organizers of this type of crime have financial resources, modern technology and qualified teams of lawyers and economists, and in order for the counteraction to be successful, the state structures involved in the counteraction must improve their tools.

A significant shortcoming of the current model of interaction is the lack of regulated ongoing cooperation by the operational and investigative bodies to the prosecutor in the judicial phase of criminal proceedings. Here we will recall the third conclusion from the first paragraph of the third chapter of this dissertation, according to which a gap in the established rules for interaction between the PWB and the NRA, which apply to tax prosecutions monitored by district prosecutors, and in cooperation between the PWB. and the Ministry of Interior in the same direction, is the lack of regulations for ongoing cooperation in the judicial phase of the process. Tax crimes are complex and multifaceted, as this issue is discussed in detail in the first chapter of the study. Many people in different roles take part in their organization and implementation. In most cases, serious financial resources are involved, as well as good procedural protection. These are prerequisites for the development of a long and severe judicial investigation, in the course of which new witnesses are constituted, new documents are presented, additional and repeated examinations are appointed, etc. The dynamics of the investigative situation changes and the supervising prosecutor is deprived. from official regulation of interaction with the operational employees and the investigative bodies from the structures of the Ministry of Interior and the National

Revenue Agency. It is true that the leading and decisive role in this phase of the process belongs to the court, but this does not prevent, or even require, the parties to be active in gathering new evidence. While teams of lawyers and economists continue to work on the defense, the prosecutor is left alone at this stage, where the evidence gathered in the course of pre-trial proceedings often changes. The interaction must continue in a regulated manner, in an agreement between the PRB, the NRA and the Ministry of Interior, in which to arrange working meetings between the operatives and the investigative bodies with the supervising prosecutor, on his initiative. These meetings should be held after the court hearings, at which the evidence presented by the defense is discussed, as well as the collection of new ones, which the prosecutor should present at the court hearing. An expert from the new Expert Department of the District Prosecutor's Offices proposed in this study should also take part in the working meetings. The expert could also provide an opinion to the supervising prosecutor when preparing the reasons for a possible protest. Given the specifics of tax crimes, close specialization of the supervising prosecutors from the district prosecutor's offices in this type of case is necessary. We will recall the above, that in the Kingdom of Sweden (and not only there), for example, the National Bureau for Economic Crimes has been set up in the Public Prosecutor's Office, which is a special prosecutorial agency for combating economic crime. Unlike the interaction discussed above through the formation of joint working teams in the investigation of tax cases with a cross-border element, in the general case we do not envisage the participation of supervisory prosecutors (Fig. 39). This, as well as the participation of a staff expert (position on a proposal made in the present study) are some of the differences between the joint team with the specialized interdepartmental unit to support the investigation of organized crime related to tax crimes.

Fig. 15. A new model of interaction in the general case in the investigation of tax cases It is a good decision, internally, for the

operational staff and the investigative bodies from the various departments to be periodically attested, taking into account the success in the judicial phase of the cases they have investigated. Thus, their motivation to bring the investigation to a successful conclusion with an effective judicial act would be increased, and justice requires it, as the end result is the result of teamwork, not just prosecution. Not to be overlooked is the fact that the team principle of work from the beginning of the investigation to the entry into force of a final judicial or prosecutorial act is a guarantee against existing corrupt practices. When the details of the case are discussed regularly by the formed team, it is not possible for the influence of its member, be it the supervising prosecutor, to go unnoticed. In this context, the author of the dissertation finds the right recognized by the Supreme Court of Cassation in TR №4 / 2016, the Minister of Finance to file a civil lawsuit in cases related to tax evasion, in conflict with the participation of tax authorities as a party. , whose actions are related to the collection of evidence in the investigation. In the cited decision, the Supreme Court of Cassation states the following: pursuant to Art. 45 of the CPA for property damages, filed by the state through the Minister of Finance for joint consideration in criminal proceedings, is admissible. In the lawsuit, the Minister of Finance is represented by the legal adviser of the respective TD of the NRA, who files the claim. In practice, it turns out that the civil plaintiff participated in actions to gather evidence in the pre-trial phase of the trial. The process of interaction in the system of counteraction to tax crimes does not develop in a sterile environment, built only by the three considered organizational units. The system is also permeated by other interconnections and influences. In this sense, the proposal for measures to curb VAT fraud, made in the distant 2005, is of interest. by a temporary parliamentary inquiry committee consisting of representatives of the General Tax Directorate, the Ministry of the Interior, and the Customs Agency. According to this proposal, it provides for the possibility for customs to detain goods on import or export, in case of deviation from the tax

base from the actual market prices of goods by more than 25%, by notifying the tax administration immediately. In itself, this increase does not prove the existence of criminal activity, but it indicates it eventually and in the investigation of the circumstances may lead to its fixation. The example comes to show that in the "web of counteraction" each of the three organizations interacts with those outside the configurator, and the results should be continued in the subsequent interaction within the system in question. The interaction between the bodies of the National Revenue Agency, the Ministry of the Interior and the PRB must be carried out actively and at the level of the training process. Currently training events, incl. in matters of tax crimes, which include as an audience police officers and prosecutors, are organized mainly by the National Institute of Justice. Active cooperation in this direction with the tax authorities is also needed. Joint modular trainings, with the participation of the employees from the three departments actually involved in the work process, at which possible cases and trends should be considered, should also be organized within the tax administration. Thus, the proposed optimization of the model of organizational interaction in the process of combating tax crimes takes into account historical developments as well as current challenges. Without claiming to be exhaustive, it preserves the foundation of the system built over the years and adds changes in the interest of counter-effectiveness. Given the dynamics of the phenomena, the optimization process remains open over time.

## CONCLUSION

The study of optimization of the model of organizational interaction in the process of counteracting tax crimes carried out in the present paper leads to the following most important conclusions:

1. More serious criticisms, in view of their practical application, suffer two points in the regulation of tax crimes:

- 1.1. The fixed approach in determining the amount of avoided taxes, which criminalizes the act (BGN 3,000, respectively - BGN 12,000) is more appropriate to be replaced by linking the definition of "large

taxes" with those that exceed fifty times established in the country Minimal salary. Thus, the amount of hidden liabilities will be updated according to the economic processes in the country.

1.2. The detailed regulation of the ways in which the actual tax crime can be committed (Art. 255, para. 1, items 1 - 7 of the Penal Code) hinders the coverage of all possible tax acts directed against the tax office, which exist in practice. A broader framework would include in the norm the actual manifestation as a whole.

2. Tax crime undermines the foundations of the economic security subsystem, which supports all other subsystems in the national security system.

3. Tax crimes are committed through active interaction between persons (even if the signs of an organized criminal group are not covered), use of correspondence and computer information, which can be most accurately and securely objectified in the case by applying various forms of SRS . In this sense, a solution would be appropriate, in which the scope of Article 172, paragraph 2 of the PPC includes tax crimes.

4. In order to improve the efficiency and timeliness of the investigation, recommendations could be made to the legislator to eliminate the disclosure of information constituting tax secrecy in court. From an organizational and technical point of view, it would be efficient to build a unified information system between the tax administration, on the one hand, and the investigative bodies, on the other. Requesting documents directly from the NRA should be resorted to only in cases where originals are needed to perform subsequent graphic expertise.

5. The administrative and criminal proceedings shall be governed by different principles which are not applicable at the same time. For this reason, the revision act is a supplement to the evidence gathered in the course of the investigation of tax crimes, but it could not be direct evidence and has the character of a rebuttable presumption.

6. The problems that make it difficult to prove tax crimes are related to the mechanism of acts, organizational weaknesses and legislative irregularities, which require comprehensive efforts to overcome.
7. The lack of a functional unit in the tax administration to support the process of proving tax crimes has been overcome in all historical periods of development weakness.
8. The Ministry of Interior is a conservative system that requires in-depth justification in case of significant structural changes that would create uncertainty in the system due to the nature of its main activity - protection of internal security in the country.
9. In cooperating with other bodies in proving tax crimes, the prosecution needs independence, which only the judiciary can obtain.
10. The interaction of the organization with the external environment (other organizations) is determined by its internal structure. This leads to the conclusion that when changing the model of interaction between organizations, their internal structures must be changed.
11. An omission in the approved rules for interaction between the PDB and the NRA, which apply to cases of tax crimes monitored by the district prosecutor's offices, as well as in the cooperation between the PDB and the Ministry of Interior, is the lack of regulation for ongoing cooperation in the trial phase.
12. Good practice shows that in some countries the specialized prosecutor's offices have at their disposal expert teams in various fields (financial, tax, etc.), consisting of tax and other experts who assist the supervising prosecutors in investigations and in their interaction with investigative bodies.
13. Proposal in the National Revenue Agency and the Ministry of Interior to regulate the investigation on a functional basis - in cases initiated in connection with audits, the investigative tax authorities should be competent, and in the Ministry of Interior the competence should be given to investigating police officers. shares of the sector "PIP", "GDCOP", etc. Investigative bodies to work on cases with an international element (this includes cases where the movement of

funds passes through offshore areas), tax cases monitored by the European Public Prosecutor's Office, as well as investigations of tax crimes committed by organized criminal groups.

14. Proposal for the creation of a new structure within the revenue administration - tax (fiscal) police. Our proposal is for this structural unit, in which investigative bodies work, to be present as a department in each territorial directorate of the NRA with sectors in the offices where there are units "Operational Control" and "Audit".

15. Proposal in the structure of the "Audits" function in the offices of the Territorial Directorates to appoint lawyers to participate together with the tax experts in the course of the audits.

16. Proposal for the establishment in all regional directorates of the Ministry of Interior of an investigative apparatus in the sector "Combating Economic Crime".

17. Proposal for creation of a separate structural unit for "strategic analysis" in the Ministry of Interior, which will build hypotheses and give recommendations for making good management decisions in the field of combating economic crime, helping the relevant services in the Ministry of Interior to develop adequate countermeasures of tax crime.

18. Proposal for the establishment of departments in all district prosecutor's offices, in which the prosecutors will work only on these investigations related to crimes against the tax system. 19. Proposal for the establishment of departments at the district prosecutor's offices, consisting of economic experts, to assist the supervising prosecutors in the investigation of tax cases.

20. Proposal for the elaboration of a National Security Strategy with expert opinion in the part concerning economic security - tax crimes, to be attended by the Prosecutor General of the Republic of Bulgaria and the Executive Director of the National Revenue Agency.

21. Due to the specifics and complexity of investigations of tax crimes with a cross-border element, the model of interaction should include teams consisting of operational staff from the sector "PIP at ODMVR,

investigator, supervising prosecutor from OP, supervisors from AP and department "Specialized" at the Supreme Prosecution Office, as well as a prosecutor from the "International" Department at the Supreme Prosecutor's Office.

22. It is necessary to optimize the model of interaction both between the management levels (regular working meetings between the three managers at the central level) and between the operational ones (representatives of all three institutions should be included in the NCC and RCC).

23. Proposal for establishing a connection between the databases of the National Revenue Agency, the Ministry of Interior and the Public Procurement Agency in the course of the interaction in the investigation of tax cases.

24. Ongoing cooperation in the judicial phase of the process between operational, investigative bodies and the prosecutor.

The fight against tax crimes is part of the security system in the country. Building its model presupposes a good knowledge of the criminal law mechanism of the investigated acts, the procedural methods for proving them, as well as the organizational structures and the interaction between the main bodies involved in the process. The model of organizational interaction built in modern times is the result of the evolution of both criminal law and organizational security. The optimization model proposed in the present study is not intended to be imperative and exhaustive, but adds a touch to the overall evolutionary process of development and must be questioned, which is always inherent in science.

#### CONTRIBUTIONS TO THE DISSERTATION SCIENTIFIC CONTRIBUTIONS

1. Analysis of the connection between the manifestations of tax crimes, as a result of their legal characteristics, the process of proving them and security.

2. Investigation of the problem of organizational structure and security in the specifics of the organizational models of the bodies involved in combating tax crimes, for each separately - the National Revenue Agency, Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria.

3. Introduction of the concept of "web of counteraction" in the context of the problem of counteracting tax crimes.

#### SCIENTIFIC - APPLIED CONTRIBUTIONS

1. Proposal for a new structural model of each of the organizations - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria, based on theoretical and practical analysis of the factors relevant to combating tax crimes.

2. Proposal for an optimized model of organizational interaction between the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria in counteracting tax crimes, constructed on theoretical statements for legal characteristics of tax crimes, specifics in the process of proving them and proposed new organizational models of interacting structures.

#### PUBLICATIONS ON THE DISSERTATION

1. Nikolova, J. "On some legal aspects of tax crimes in Bulgarian law." Proceedings of the Annual University Scientific Conference of the Vasil Levski National University, Veliko Tarnovo, May 28-29, 2020.

2. Nikolova, J. "Correlation: national security - tax policy and crime in the context of economic problems of the security system", Proceedings of a scientific conference with international participation MATTEX 2020 at the Faculty of Technical Sciences of Sofia University "Bishop Konstantin Preslavski ", Shumen, October 22 - 24, 2020.

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