

REVIEW

From Prof. Dr. Maria Neykova Kaneva, BSU

of the dissertation of Yana Mitkova Nikolova on the topic: "Optimization of a model of organizational interaction in the process of combating tax crimes", for obtaining the educational and scientific degree "Doctor" Field of higher education: 9. Security and defense in a professional direction 9.1. "National Security" under the doctoral program "Organizational Security"

The review was prepared on the basis of a decision of the Scientific Jury, determined by Order No. RD-16-037 / 25.03. 2022 of the Rector of SHU. Relevance and significance of the problem developed in the dissertation The dissertation of the candidate is dedicated to a significant scientific problem related to the construction of the legal framework, which creates new knowledge about 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, the interaction between the NRA, the Ministry of Interior and the Prosecutor's Office in counteracting and building an optimized model of interaction.

In this regard, the research and analysis of problems is important and relevant, and the need for scientific analysis of tax legislation and recommendations for improving the theory and practice in the field of fiscal, administrative and criminal liability, it gets bigger and bigger. The significance of the research on the topic is determined by the relevance of its subject, its scientific novelty and the importance of the formulated conclusions and proposals de lege ferenda. Degree of penetration into the problem and assessment of the state of its solution at the moment The doctoral student has entered the scientific problem to the extent that allows him to conduct the necessary research and on this basis to obtain a number of significant and useful scientific and practical results. Regarding the chosen research methodology The adopted structural plan and the selected methods and methodology for conducting the research have been chosen appropriately, correspond to the thematically presented problem and ensure the achievement of the set goal. The used literature sources and the gained personal experience have allowed the doctoral student to acquire the necessary specific knowledge on the topic, to conduct a thorough study of the subject and object of the dissertation and to prove the working hypothesis, which achieves the goal of the dissertation. Brief analytical characteristics of the nature and reliability of the material on which the contributions of the dissertation are built The presented dissertation, on which the doctoral student's scientific and applied contributions are based, is in the form of

a fully completed, independent scientific research on the topic, which allowed him to make useful contributions, conclusions and recommendations, as well as to present and propose significant changes in the legislation of the Republic of Bulgaria in order to increase the efficiency of the functioning and organization of the respective institutions. The doctoral student has correctly taken into account the specifics of the object and the subject of research in the context of the scientific problem and has successfully selected and applied an appropriate methodology for conducting research on the topic. The dissertation work of the doctoral student Yana Mitkova Nikolova has been developed according to the requirements of ZRASRB and PPZRASRB. The structure of the content is built in a logical sequence of introduction, four chapters, conclusions and contributions, contributions to the dissertation research. The dissertation consists 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 acts and other documents. The adopted structural plan and the methodology of the research are aptly chosen and suitable for the specific goal - the object and the subject of the dissertation in the context of the researched scientific problem. To achieve the goals and objectives of the research the doctoral student successfully applies appropriate methods such as observation, comparison, research, legal analysis and synthesis, analogy, induction and deduction, document research, functional - structural analysis, comparative and strategic analysis and others. The research testifies to the knowledge of legal acts at national and international level, as well as the author's ability to thoroughly, critically analyze and summarize doctrinal and normative statements. The doctoral student aims to analyze and identify weaknesses in the model of organizational interaction in the process of combating tax crimes and its optimization. The structure and content of the chapters in the dissertation are appropriately developed, allow solving the tasks in a logical sequence. The first chapter discusses theoretical aspects of tax crimes as an element of national security. The object of is analyzed 6 counteraction in order to optimize the target model of organizational interaction. The historical review of the development of the regulation of the considered crimes in the dissertation has been performed. Four stages in the development of the legal framework of the tax crimes have been singled out, and each of them has been developed in detail. Special attention is paid to the emergence and development of the term "national security", as well as the evolution of policies in this direction in the Republic of Bulgaria. Emphasis is placed on the link between security and tax crime. 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. The author claims 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 "doctrine" and the imposed in the case law that the damage from tax crimes is a tort and can be sought under Art. 45 of the CPA. The second chapter analyzes 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: Special attention is paid to the main issues of administrative law in connection with the implementation of the powers of state bodies in relation to the fiscal system. An in-depth overview of the regulatory changes and the problems related to the exercise of competence by the individual administrative bodies is presented. It is noted 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. It is claimed that 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. A special place is given to the main performances in the management structure of the organization. The third chapter is devoted to the actual interaction in combating 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. An important place is given to the reform of the legislation, as well as the objective preconditions in the global world, require a rethinking of the philosophy of law in both general theoretical and sectoral law.

The dissertation consistently examines the organizational positioning and interaction between the prosecution and investigative bodies in foreign government systems - Italy, France, Spain, Albania, Serbia, Slovenia, Germany, the Kingdom of Belgium, the United Kingdom, Denmark, Estonia, Latvia, Luxembourg, Poland , Portugal, the Kingdom of the Netherlands, Romania, Hungary, the Czech Republic, etc. An optimized model of the structures is proposed. It is concluded that the interaction between organizations is determined by their internal structures, which determines their reorganization when changing the model of interaction. The connection between the introduction, the chapters and the conclusion is logical and allows to get a complete idea of the research, which shows the originality and authenticity of the presented scientific work as a personal work of the doctoral student. Basic scientific and scientific-applied contributions in the dissertation The scientific and applied contributions in the dissertation reflect the achievements of the doctoral student and are an important attestation for his scientific interests. I accept and support the author's scientific and applied contributions of the doctoral student. 1. Scientific contributions are contained in the analysis of the relationship between the manifestations of tax crimes, as a result of their legal characteristics, the process of proving them and security. 2. Contributing moment is contained in the derived new functional powers of the authorities, better in line with the modern needs of the state and society, which will lead to higher efficiency of their work. 3. The contribution to the introduction of the concept of "web of counteraction" in the context of the problem of counteracting tax crimes. 4. Contributing moment is contained in the author's proposed new structural model of each of the organizations - the National Revenue Agency, Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria, based on theoretical and practical analysis of factors relevant to combating tax crimes . 6. Prerequisites have been created for changing and optimizing the 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 formulations for legal characteristics of tax crimes, specifics in the process. proving them and the proposed new organizational models of their interacting structures. The contributions made lead to the structuring and enrichment of the existing knowledge of tax law and have not only theoretical but also scientific and applied significance. Evaluation of the author's participation in receiving the contributions The authorship claimed by the doctoral student for the research in the dissertation, the publications presented on the topic, the scientific and applied contributions are substantiated, important and current. The specific author's style and the personal contribution of the doctoral student to the results obtained in the dissertation are grounds to conclude that the above scientific contributions are

entirely his personal work. Evaluation of dissertation publications Publications on the topic allow to get a more complete picture of the dissertation, provide the necessary publicity of scientific and applied contributions, as well as the author's achievements. Using the results obtained in the dissertation and recommendations for their future implementation ..The applicability and usefulness of the results obtained in the dissertation is evident. They can be useful and of interest to the judiciary, students, graduates, PhD students, researchers and others interested in the issues addressed. Regarding the abstract to the dissertation The abstract of the dissertation is developed in accordance with the requirements of ZRASRB and PPZRASRB. It sets out the main ideas and synthesized conclusions of the dissertation and accurately reflects the results achieved by the doctoral student. Critical remarks In the process of reviewing the presented dissertation, a number of inaccuracies were noticed. Due to the fact that the notes made are of a recommendatory, editorial and stylistic nature, they were accepted by the doctoral student and do not affect my positive assessment of his achievements, they are not presented here. Conclusion The overall evaluation of the scientific work allows us to conclude that it has all the necessary qualities and meets the requirements for a completed dissertation for the award of educational and scientific degree "Doctor". The presented dissertation is a topical and independent scientific research in which important results of scientific and practical interest have been achieved. The doctoral student has shown the qualities of an established researcher who has achieved an expert level in the specific topic and has made important scientific and applied contributions. The listed qualities of the presented dissertation, together with its scientific and applied contributions, are grounds to evaluate it positively and to offer the esteemed members of the Scientific Jury to vote for the educational and scientific degree "Doctor" of Yana Mitkova Nikolova.

Burgas, March 2022

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