

REVIEW

By Dr. Kremena Bozhidarova Rayanova - Associate Professor of International public Law at the Faculty of Law of the University of Ruse "Angel Kanchev" for a dissertation for the award of educational and scientific degree "Doctor" on Professional field 9.1 National Security Field of Higher Education 9. Security and Defense Doctoral Program "Organizational Security"

Topic: Optimization of a model of organizational interaction in the process of combating tax crimes

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General presentation of the procedure and the doctoral student By Order No. RD-16-037 of March 25, 2022 of the Rector of the University of Shumen "Bishop Konstantin Preslavski" I was appointed a member of the scientific jury to provide a procedure for the defense of a dissertation on Optimizing a model of organizational interaction in the process of Counteraction to Tax Crimes "for obtaining the educational and scientific degree" Doctor "in: field of higher education 9. Security and defense professional field, 9.1 National Security doctoral program "Organizational Security" The author of the dissertation is Yana Mitkova Nikolova - PhD student in extramural form. 1. Relevance of the topic stems from the need to optimize the model of organizational interaction in the process of combating tax crimes, which has not been studied so far by Bulgarian science in the field of legal disciplines or in the problem also stems 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. In some works in the field of criminal law the legal nature of crimes against the tax system is analyzed, but a detailed study of the interaction between the main competent authorities by proving criminal activity incriminated in the HK texts related to tax crimes has not been performed. The subject of the research is the optimization of a model of organizational interaction in the process of counteracting tax crimes. The object of the study 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 Tax agency, and the prosecution in the counteraction and on the basis of analysis of the above - building an optimized model of interaction. The aim of the presented study is to identify the weaknesses in the model of organizational interaction in the process of combating tax crimes and its optimization. The methodological basis of the research is based on a complex and systematic approach. The methods used are observation, comparison, research, analysis and synthesis, analogy, induction and deduction, document research, functional - structural analysis, comparative and strategic analysis. The chosen research methodology allows to achieve the set goal and obtain an adequate response to the tasks solved in the dissertation, namely to analyze the specifics of tax crime and the necessary tools for their counteraction; to identify the organizational weaknesses in the three main structures responsible for combating this type of crime – Tax agency, Ministry of the interior and prosecutors office and the reflection of these weaknesses on the interaction, called in the study "web of countermeasures"; to propose an optimized model of interaction in the system of counteraction, justifying its effectiveness. According to its structure, the work consists of an introduction, three chapters with conclusions to each of them, conclusion, list of contributions to the dissertation, list of abbreviations used, list of publications, list of sources - 156 titles and 20 normative and other documents

CHAPTER ONE TAX CRIMES IN CONTEXT OF NATIONAL SECURITY

Theoretical aspects of tax crimes as an element of national security are considered and the object of counteraction is analyzed in order to optimize the target model of organizational interaction. They examine the historical development, the general characteristics of tax crimes and a comparative legal analysis is carried out, as this 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. The origin and development of the term "national security" is traced, as well as the evolution of policies in this direction in the Republic of Bulgaria (Concept, Strategy). 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. this paragraph is a separate 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. Mistakes made in practice, as well as the practice of Supreme court, are commented on. 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 of the STRUCTURE OF THE ORGANIZATIONS IN THE SYSTEM OF COUNTERACTION OF THE TAX PRACTICE theoretical aspects of the organizations. The structure of the organizations is traced - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria in historical terms and in the present. Emphasis is placed on those parts of the structures that are relevant to the work process for detecting and proving tax crimes. The dissertation defends the thesis that structural optimization is necessary before the interaction model can be optimized. 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. A thorough historical review of the organizational structure of each of the three services cooperating in the neutralization of tax crimes has been carried out. A study of organizational structures today has been made. 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. 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 the detection and investigation of tax crimes, because the behavior of each individual part is determined by the construction and the interconnections in the whole. By revealing the regularities, it is necessary to trace the historical movement of the studied structures in recent times.

Chapter Three ORGANIZATIONAL INTERACTION BETWEEN HAP, MBP AND PRB IN THE PROCESS OF PROVING TAX CRIMES the real interaction

in the counteraction of the tax crimes between the three institutions, object of the research, is investigated. The interaction in foreign legal systems is studied. An optimized model of organizational interaction between National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria 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. In the specialized Bulgarian and foreign literature the concept "Interaction" is not sufficiently clear, there are many points of view. whose interests (goals) are common or almost coincide, as are their actions in terms of purpose, time and place of specific tasks. "The main issue of this research is the interaction, the mechanisms of cooperation between three state institutions in the name of common This interaction has two intertwining dimensions, the normative framework, which determines their functions, powers, rights and obligations, and the implementation of this interaction in practice, by applying the principles of organizational interaction. organizational structures in this dissertation paragraph It introduces the following configurator, which it calls the "web of counteraction". Figuratively, the bodies involved in counteracting tax crimes are represented, which must weave a web in which to neutralize the perpetrators of the acts and present the collected evidence to the judiciary. 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". Chapter three of the dissertation presents an Optimized model of organizational interaction between National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria in the process of counteracting tax crimes. It was noted that a change in the structure of institutions such as National Revenue Agency, the Ministry of Interior 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 proceed to change them with consciousness. that radical reforms that deny what has been achieved so far are never good for the system. When modeling the optimized model of both the structures and the final one - the interaction, the conclusions made in solving the research task at the end of each paragraph of the dissertation are taken into account. When building the model of investigation of tax crimes, the starting point is 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, which is formulated as follows: crimes against the tax system are characterized by factual and legal complexity, so the more complicated ones are investigated by specialized structural units in different countries

The contribution moments that correspond to the achievements of the doctoral student Yana Nikolova in the dissertation are emphasized. **SCIENTIFIC CONTRIBUTIONS** 1. 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. 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 The abstract to the dissertation in volume and content is in line with the requirements and reflects the most important in the dissertation. The attached publications, five in number, are related to the content and topics of the developed dissertation. **CONCLUSION** The dissertation contains scientific, scientific-applied and applied results, which represent an original contribution to science and meet all the requirements of the Law on the Development of Academic Staff in the Republic of Bulgaria, the Regulations for the implementation of law. The dissertation shows that the doctoral student: Yana Nikolova has in-depth theoretical knowledge and professional skills in the doctoral program "Organizational Security" by demonstrating qualities and skills for independent research. Due to the above, I confidently give my positive assessment of the research presented by the above-reviewed dissertation, abstract, results and contributions, and I invite the esteemed scientific jury to award the educational and scientific degree "Doctor" of: Yana

Mitkova Nikolova in the field of higher education 9. Security and Defense, professional field, Professional field 9.1 National Security, doctoral program "Organizational Security".



Prepared the review: Assoc. Prof. Dr. Kremena Rayanova