

D. A. TSENOV ACADEMY OF ECONOMICS

Department of Finance and Credit

Doctoral Student Diman Hristov Karanfilov

Doctoral No. d030222225

ABSTRACT

of a dissertation for the award of the educational and scientific degree of
“Doctor” (in Economics)
under the doctoral programme “Finance, Monetary Circulation, Credit and
Insurance” (Finance)
on the topic:

Improvement of Fiscal Techniques in VAT Taxation in Bulgaria and Romania

Part-time doctoral studies under the doctoral programme
“Finance, Monetary Circulation, Credit and Insurance” (Finance)

Scientific Supervisor:
Prof. Stoyan Prodanov, PhD

Svishtov, 2026

The dissertation was discussed and referred for defense at a meeting of the Departmental Council of the Department of Finance and Credit at the Faculty of Finance of the D. A. Tsenov Academy of Economics – Svishtov.

Details of the dissertation:

Number of pages – 92

Number of figures – 13

Number of tables – 3

Number of bibliographic sources – 91 (including 45 in Bulgarian)

Number of publications by the doctoral student – 3

The defense shall take place on **3th July 2026** at 10:00 a.m. in the “Rectorate” Conference Hall of the D. A. Tsenov Academy of Economics, as well as online (hybrid format) at: <https://bbb.uni-svishtov.bg/b/yc7-x2c-dtm>

The materials relating to the defense are available at the Doctoral Studies and Academic Development Department.

TABLE OF CONTENTS OF THE ABSTRACT

I. General Characterization of the Dissertation	4
1. Relevance of the Topic	4
2. Object and Subject of the Research	4
3. Research Thesis	4
4. Aim of the Dissertation	5
5. Tasks, Methodology and Empirical Basis of the Research	5
6. Conceptual Scope of the Research	5
7. Contents of the Research	6
II. Main Content of the Dissertation	9
Chapter One. Theoretical and Methodological Foundations of the Value Added Tax	9
Chapter Two. Analysis of the VAT System in Bulgaria	10
Chapter Three. General Framework and Analysis of the VAT System in Romania	12
Chapter Four. Comparative Analysis and Recommendations for Improvement of VAT Taxation in Bulgaria and Romania	13
Chapter Five. Risks to the State Budget in the Application of Zero Rate on Intra-Community Supplies between Bulgarian and Romanian Companies	16
Conclusion	17
III. Directions for Future Research on the Dissertation Topic	18
IV. Summary of Scientific and Applied Scientific Contributions of the Dissertation	19
V. List of Publications by the Doctoral Student	20
VI. Summary of the Doctoral Student's Participation in Scientific Forums	21
VII. Summary of Compliance with National Requirements under the Rules for the Implementation of the Act on the Development of the Academic Staff in the Republic of Bulgaria	22
VIII. Scientometric Indicators of the Dissertation	23
IX. Declaration of Originality of the Dissertation	24

I. GENERAL CHARACTERISATION OF THE DISSERTATION

1. Relevance of the Topic

Value added tax constitutes a fundamental source of revenue in modern tax systems. In Bulgaria and Romania, this tax forms a significant part of budget receipts. Both countries are Member States of the European Union and apply similar rules of taxation. Nevertheless, significant differences exist in the methods of administration and control. The problem of tax fraud and low collection rates affects both Bulgaria and Romania. The gap between the tax due and the tax actually collected remains considerable in both countries. This issue attracts the attention of European institutions and national governments. The need to improve fiscal techniques is particularly relevant in today's economic environment.

Romania has undertaken a number of reforms in recent years with the aim of improving collection rates. New electronic systems for the monitoring and control of tax liabilities have been introduced. Some of these measures have produced good results and have reduced the extent of fraud. Bulgaria is closely following the Romanian experience and is considering the possibility of applying similar solutions. A comparative study between the two Balkan states is of major practical significance. It can demonstrate which techniques work effectively under the conditions of the region. The exchange of good practices between neighboring countries with similar economic structures is particularly valuable. The results of such an analysis can serve policymakers in their decision-making.

2. Object and Subject of the Research

On the basis of the above arguments and the substantiated **relevance**, the **object** of the research is defined as the systems of value added tax taxation in Bulgaria and Romania. The **subject** encompasses the specific fiscal techniques, procedures and control mechanisms whose improvement leads to a reduction in VAT fraud and an increase in tax revenue in the central budgets of Bulgaria and Romania. Special attention should be given to electronic systems and modern technological solutions. The problems of fraud and the ways of overcoming them are also examined.

3. Research Thesis

The **guiding research thesis** is set as the demonstration of the potential for improvement of fiscal techniques in VAT taxation in Bulgaria and Romania, based on European harmonization, national trends and the mutual exchange of goods, capital and good practices for the prevention of tax fraud.

4. Aim of the Dissertation

The main **aim** of the present dissertation is to analyse the fiscal techniques relating to VAT in the two neighboring EU Member States: Bulgaria and Romania. Opportunities are sought for the improvement of the Bulgarian system on the basis of successful Romanian experience. The study aims to propose specific measures for enhancing the effectiveness of administration. An important aspect is the reduction of the administrative burden on compliant taxpayers.

5. Tasks, Methodology and Empirical Basis of the Research

In order to achieve the main aim, several **tasks** have been set. The first task is to examine the theoretical foundations of the tax and the European regulatory framework. The second task involves an in-depth analysis of the Bulgarian system of taxation and collection. The third task envisages a detailed study of the Romanian model and the innovations introduced therein. The fourth task encompasses the comparative analysis and the formulation of recommendations for improvement, including with regard to intra-Community supplies (ICS) and intra-Community acquisitions (ICA).

The **methodology** of the research combines different approaches and methods of scientific analysis. The comparative method has been used to juxtapose the two national systems. The statistical method has been applied for the analysis of revenue and collection data. The normative method serves to examine the legislation and legal acts. The systemic approach allows the examination of the tax system as an integral structure of interrelated elements.

The **empirical basis** of the research includes official statistical data from both countries. Data from the National Revenue Agency and its Romanian counterpart have been used. The annual reports of the European Commission on the collection gap have been studied. The publications of the European Court of Auditors on the state of tax systems have been analyzed.

6. Conceptual Scope of the Research

The concept for conducting the research is structured logically and consistently in connection with the tasks set. The first chapter examines the theoretical foundations and the European framework of the tax. The second chapter presents a detailed analysis of the Bulgarian system with its specific features. The third chapter is devoted to the Romanian model and the reforms introduced therein. The fourth chapter contains the comparative analysis and formulates the recommendations for

improvement. The fifth chapter constitutes an in-depth study of the most common schemes of VAT fraud through the use of intra-Community acquisitions (ICA) and intra-Community supplies (ICS), with a detailed commentary on their counteraction and detection.

Each chapter begins with an introduction and concludes with findings summarizing the most important observations. In the conclusion, the main results of the entire research are synthesized. The bibliography includes the normative acts, books, articles and electronic sources used. The dissertation is supported by the author's own publications on the subject matter, duly cited in footnotes at the point where their integration into the main text of the study commences.

7. Contents of the Research

The dissertation has a total volume of 192 standard pages, structured in five chapters as follows:

List of Abbreviations 6

List of Figures 7

List of Tables 8

Introduction 9

CHAPTER ONE. THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF THE VALUE ADDED TAX 13

Introduction to Chapter One 13

1.1. Economic Nature and Principles of VAT 19

1.2. Review of the Regulatory Framework of VAT in the European Union — from Community Harmonisation to National Tariff Differences 24

1.3. Fiscal Techniques in the Administration of VAT 29

1.4. Problems in the Administration of VAT — European Experience 33

Findings of Chapter One 38

CHAPTER TWO. ANALYSIS OF THE VAT SYSTEM IN BULGARIA 40

Introduction to Chapter Two 40

2.1. Regulatory Framework and Institutional Structure of VAT in Bulgaria	45
2.2. Fiscal Techniques and Procedures in VAT Administration	51
2.3. Economic Analysis of VAT Revenue in Bulgaria	55
2.4. Problems and Challenges Facing the Revenue Authority in VAT Administration in Bulgaria	59
2.5. Gross Value Added and Budget Revenue from VAT in Bulgaria: An Econometric Analysis for the Period 2015–2024	63
2.5.1. Introduction to the Empirical Study	63
2.5.2. Theoretical Framework and Literature Review	64
2.5.3. Research Methodology	65
2.5.4. Empirical Analysis and Results	66
2.5.5. Factor Analysis of Deviations	73
2.5.6. Key Findings and Recommendations	76
Findings of Chapter Two	80

CHAPTER THREE. GENERAL FRAMEWORK AND ANALYSIS OF THE VAT SYSTEM IN ROMANIA 83

Introduction to Chapter Three	83
3.1. Regulatory Framework and Institutional Structure of VAT in Romania	88
3.2. Fiscal Techniques and Procedures in VAT Administration	93
3.3. Economic Analysis of VAT Revenue in Romania	97
3.4. Problems and Challenges in the Romanian System	100
Findings of Chapter Three	106

CHAPTER FOUR. COMPARATIVE ANALYSIS AND RECOMMENDATIONS FOR IMPROVEMENT OF VAT TAXATION IN BULGARIA AND ROMANIA 108

Introduction to Chapter Four	108
4.1. Comparative Analysis of Fiscal Techniques in Bulgaria and Romania	113
4.2. Innovative Fiscal Techniques and Good Practices in VAT Taxation	118

4.3. Recommendations for Improvement of the VAT Taxation System in Bulgaria 122

4.4. Prospects for Development and Harmonisation of Fiscal Techniques for VAT in Bulgaria and Romania 126

Findings of Chapter Four 128

CHAPTER FIVE. RISKS TO THE STATE BUDGET IN THE APPLICATION OF ZERO RATE ON INTRA-COMMUNITY SUPPLIES BETWEEN BULGARIAN AND ROMANIAN COMPANIES 131

Introduction to Chapter Five 131

5.1. Theoretical Review of the Regulations on Intra-Community Supplies for VAT Purposes in the EU 136

5.2. Graphic Schemes and Case Studies of VAT Fraud 141

5.3. Proposals for Optimisation of the Processes Leading to Risks for State Budgets from VAT Fraud in Intra-Community Supplies 162

Findings of Chapter Five 168

CONCLUSION 170

CITED SOURCES 178

Summary of the Author's Publications on the Topic of the Dissertation 188

Summary of the Doctoral Student's Participation in Scientific Forums 189

Compliance with the Requirements of the Rules for the Implementation of the Act on the Development of the Academic Staff in the Republic of Bulgaria 190

Scientometric Indicators in the Doctoral Procedure 191

Declaration of Originality 192

II. MAIN CONTENT OF THE DISSERTATION

CHAPTER ONE. THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF THE VALUE ADDED TAX

Within the scope of Chapter One, the following more important generalizations, findings and results may be stated:

- Value added tax is a primary source of revenue in modern economies. It rests upon the principles of neutrality, universality and taxation of consumption. The input tax credit mechanism ensures an effective distribution of the tax burden along the supply chain. Despite its regressive character, the tax is considered an effective instrument of fiscal policy.
- European harmonization has created a common framework for taxation across the Member States. The directives establish minimum standards for rates, exemptions and procedures. The system for intra-Community trade facilitates the movement of goods without border controls. The single market requires coordination and exchange of information between national administrations. Reforms for simplification and modernization of the rules continue.
- Effective administration includes quality procedures for registration, declaration and control. Digitalization reduces the administrative burden and accelerates data processing. Risk analysis directs limited resources towards problematic taxpayers. Cross-checking and information exchange enhance the effectiveness of audits. The balance between control and facilitation is key to the success of the system.
- The tax gap remains a serious problem across all European states. Fraud schemes such as carousel fraud and missing trader fraud cause billions in budget losses. Organized crime employs complex schemes involving participants in multiple countries. E-commerce and digital services create new challenges for control. Combating fraud requires continuous improvement of techniques and technologies.
- The good practices of successful states show a path for improvement for the others. Technological solutions such as electronic invoicing and data analytics enhance effectiveness. International cooperation is necessary for the detection of cross-border fraud. The combination of modern technologies,

quality procedures and trained personnel produces the best results. Each state must adapt successful models to its own conditions and capabilities.

CHAPTER TWO. ANALYSIS OF THE VAT SYSTEM IN BULGARIA

Within the scope of Chapter Two, the following more important generalizations, findings and results may be stated:

- The Bulgarian system of value added tax is characterized by simplicity and effectiveness. The single rate of twenty per cent simplifies administration and reduces disputes. The relatively high registration threshold exempts the smallest enterprises from the burden. The legislative framework has been brought into compliance with European requirements. The National Revenue Agency ensures the collection and control of the tax.
- Registration and reporting procedures are standardized and predominantly electronic. Registration is relatively straightforward without a mandatory initial on-site inspection. Returns are filed electronically with automatic error checks. Payments are made online with swift reflection in the system. Refunds follow a risk-based approach with audits where suspicions arise.
- Tax revenue shows steady growth and is a primary source for the budget. The relative share of total tax revenue is approximately thirty per cent. The tax gap is comparatively low, at approximately nine per cent. Bulgaria achieves good collection rates compared with the region. The single rate and simplified procedures contribute to effectiveness.
- Domestic supplies constitute the largest share of revenue, followed by imports. Retail trade is a major generator owing to mass consumption. Manufacturing and services also make a substantial contribution. Geographic concentration in major cities reflects economic disparities. Seasonality follows predictable patterns linked to consumption.
- Tax fraud exists but is on a smaller scale than in neighboring countries. Carousel schemes, fictitious companies and the shadow economy are the main problems. Organized crime uses fronting persons and international

chains. Smuggling of high-risk goods leads to losses. The authorities regularly uncover cases and impose sanctions.

- Challenges include a shortage of qualified personnel and the need for technological development. The judicial system does not ensure sufficiently prompt punishment of offenders. Public culture shows a certain tolerance towards evasion. E-commerce and digital services create new problems for control. Continuous efforts at improvement are necessary to maintain effectiveness.
- The Bulgarian experience demonstrates that the simplicity of the system contributes to good collection. The single rate reduces the administrative burden and the opportunities for manipulation. The digitalization of processes facilitates interaction and control. Risk analysis allows the targeting of resources towards problematic cases. The balance between business facilitation and effective control has been achieved to a significant degree.
- The study of the relationship between gross value added (GVA) and budget revenue from value added tax (VAT) in Bulgaria for the period 2015–2024 is carried out through the application of econometric methods. The main objective of the study is to establish the extent and nature of the influence of GVA as a key macroeconomic variable on the formation of VAT revenue in the state budget, as well as to assess the effectiveness of the tax system. The study uses annual statistical data from official sources, applying methods of correlation and regression analysis. The empirical analysis conducted establishes an exceptionally strong positive correlation ($r = 0.9970$) between the two variables, with the regression model explaining 99.41% of the variation in VAT revenue. The regression coefficient of 0.1004 indicates that for each increase of BGN 1 million in GVA, VAT revenue increases on average by BGN 100,445, with statistical significance of $p < 0.001$. The results confirm the existence of a stable economic relationship and provide a quantitative basis for forecasting budget revenue. The average effective tax rate of 10.40% indicates relatively stable VAT collection in relation to the value added generated, with slight variations due to economic and tax factors. The study has practical value for fiscal planning and tax policy evaluation.

CHAPTER THREE. GENERAL FRAMEWORK AND ANALYSIS OF THE VAT SYSTEM IN ROMANIA

Within the scope of Chapter Three, the following more important generalizations, findings and results may be stated:

- The Romanian system of value added tax is built in accordance with European requirements. The principal regulatory framework is contained in the Tax Code and the secondary legislation. The rates are nine per cent reduced, five per cent additionally reduced, and nineteen per cent standard. The National Agency for Tax Administration is responsible for collection and control. The legislation guarantees the rights of taxpayers and defines clear obligations.
- Romania has introduced the most advanced technological solutions for control in the European Union. Mandatory electronic invoicing provides immediate access to information on all supplies. The transport document system controls the movement of high-risk goods. Split payment eliminates the possibility of theft of collected tax. The integration between the various systems provides a comprehensive picture of the activities of taxpayers.
- Tax revenue shows growth in recent years despite the reduction in the rate. The tax gap has decreased significantly thanks to the reforms introduced. The relative share of the tax in total revenue remains stable at around thirty per cent. Domestic supplies form the main part of the sums collected. Sectoral and geographic analysis reveals an uneven distribution of revenue.
- Tax fraud in Romania reached enormous proportions before the introduction of the special measures. Organized crime controlled entire sectors through complex schemes. Corruption among officials and a widespread shadow economy compounded the problem. Fictitious companies with fronting persons served for the issuance of invalid documents. The transnational character of the fraud complicated investigation and prosecution.
- The package of anti-fraud measures is producing visible results after several years. Electronic invoicing and split payment are the most effective instruments. Specialized teams and international cooperation

uncover organized groups. Strengthened sanctions and the blocking of high-risk numbers deter offenders. The Romanian experience is becoming a model for other states with similar problems.

- Challenges remain significant despite the progress achieved in recent years. Continued investments in technology and human resources are necessary. The fight against corruption must be pursued consistently at all levels. Education and raising tax awareness are a long-term task. Romania is on the right track towards European standards, but the road ahead is still long.

CHAPTER FOUR. COMPARATIVE ANALYSIS AND RECOMMENDATIONS FOR IMPROVEMENT OF VAT TAXATION IN BULGARIA AND ROMANIA

Within the scope of Chapter Four, the following more important generalizations, findings and results may be stated:

- The comparative analysis reveals significant differences in the approaches of the two states. Bulgaria relies on simplicity with a single rate and a higher registration threshold. Romania uses differentiated rates and applies for stricter registration procedures. Romanian technological innovations such as electronic invoicing and split payment deliver significant results. Bulgaria can learn from these solutions and adapt them to its own conditions.
- Mandatory electronic invoicing is establishing itself as the most effective instrument for control. The Romanian experience demonstrates a drastic reduction in the possibilities for issuing fictitious documents. The system provides immediate access to real-time information on all supplies. Bulgaria should develop and introduce a similar system as a priority. A gradual introduction starting with large taxpayers is the recommended approach.
- Split payment eliminates the primary mechanism for the misappropriation of collected tax. The mechanism ensures that the tax reaches the budget regardless of the seller. Application in public procurement and high-risk sectors produces good results. Bulgaria should introduce the mechanism

in stages, starting with public procurement. Voluntary participation incentivized by benefits can expand the scope.

- Integrated real-time monitoring systems are changing the paradigm of control. Automatic analysis of data from multiple sources detects discrepancies immediately. Artificial intelligence and machine learning enhance detection effectiveness. Bulgaria must invest significantly in the technological development of the administration. Human resources also require improvement through higher salaries and training.
- Combating fictitious companies requires a stricter registration procedure. A mandatory initial on-site inspection is an effective preventive measure. The blocking of VAT numbers upon reasonable grounds of suspicion prevents their use for fraud. A public database of high-risk persons helps compliant taxpayers to avoid problematic partners. Bulgaria must strengthen its measures at the registration stage.
- International cooperation is key to combating cross-border schemes. Bulgarian-Romanian coordination can be deepened through regular meetings and joint audits. Active participation in European mechanisms ensures access to information. Specialized teams must have resources and powers. Regional initiatives can unite the efforts of Balkan states facing common challenges.
- Long-term prospects include the full digital transformation of the administration. European reforms of the system will require significant adaptations. Bulgaria and Romania must work together to protect regional interests. Raising tax awareness in society is a generational process. Sustainable development requires consistency and a balance between the various policy objectives.

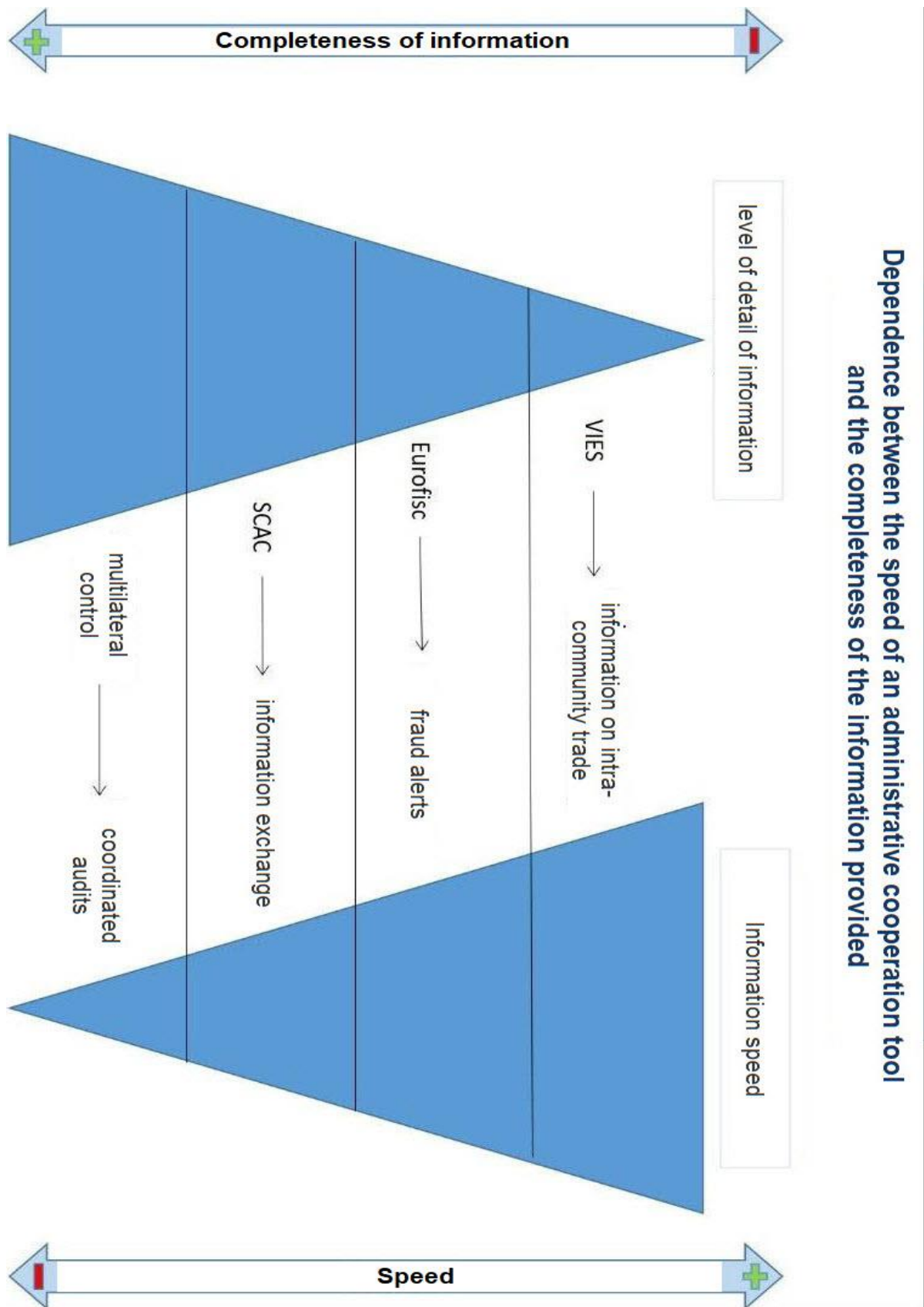


Figure A1. Relationship between the Level of Information and the Speed of Its Provision

CHAPTER FIVE. RISKS TO THE STATE BUDGET IN THE APPLICATION OF ZERO RATE ON INTRA-COMMUNITY SUPPLIES BETWEEN BULGARIAN AND ROMANIAN COMPANIES

Within the scope of Chapter Five, the following more important generalizations, findings and results may be stated:

- The lack of comparable information and the absence of adequate relevant factors through which comparative analyses can be conducted between the effectiveness in combating fraud in intra-Community trade — both between Bulgarian and Romanian companies in particular and between Member States in general — hinders the effective conduct of such analyses.
- It is necessary to undertake coordinated actions and measures and to create a common system for tracking and establishing the scale of fraud within the EU and for each Member State individually, since at present the scale is determined on a declaratory basis. In this manner, a realistic assessment of the performance of each participant in the Union in combating VAT fraud will be possible, which in turn will lead to an increase in receipts in national budgets. It would be most rational to create a unified system for the EU; however, given the proven administrative sluggishness over the years of its existence, an optimal approach from the standpoint of saving time would be, first, to create separate such systems between two or several Member States, on a regional basis or between those between which there is an above-average flow of goods. For such creation, existing good practices of one of the Member States could be utilized. In any event, legislative changes are necessary to allow individual Member States to create a framework for enhanced exchange of information between the respective revenue administrations in combating VAT fraud in intra-Community supplies.
- Furthermore, cross-border VAT fraud is often perpetrated by international organized criminal groups. This necessitates the adoption of a common and multidisciplinary approach in combating them. At present, several separate centers of authority and bodies exist whose competence and activities overlap in part but do not cooperate fully and do not exchange the full information they possess with one another.

- A large part of international VAT fraud remains without consequences due to the lack of interconnection and mutual consistency in the jurisdictions of individual Member States in the application of the relevant Directives of the European Parliament. Other Directives and Regulations, in turn, do not include VAT fraud within their scope; for example, Directive (EU) 2017/1371 (Directive (EU) 2017/1371, 2017) on the fight against fraud affecting the financial interests of the Union by means of criminal law, or Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office.

Conclusion

The conducted dissertation research allows us to confirm the main thesis that the improvement of fiscal techniques is a continuous process of improving fiscal techniques in VAT taxation in Bulgaria and Romania, based on European harmonization, national trends and mutual exchange of goods, capital and good practices for prevention against tax fraud.

The improvement of fiscal techniques is a continuous process. The Romanian experience has shown that radical improvements are possible given political will. Technological solutions can drastically enhance the effectiveness of control. Bulgaria has the opportunity to learn from the successes and mistakes of its neighbor. The adaptation of proven practices will improve collection and reduce fraud.

The present study has laid a solid foundation for the understanding of the problems and opportunities. It proposes specific, substantiated and realistic solutions for improvement. The practical applicability is a key strength of the recommendations. Their implementation depends on political will and administrative capacity. The consistency and sustainability of the efforts will determine the success of the reforms.

The directions for future research include several promising areas. Tracking the effect of the Romanian reforms over time is an important task. Expanding the comparison to other Eastern European states will enrich the analysis. The study of taxpayer attitudes towards the proposed changes is useful. An additional cost-benefit assessment of technological investments is necessary. In the European context, the two states can only benefit from the exchange of good practices and the prevention of fiscal violations and abuses.

III. DIRECTIONS FOR FUTURE RESEARCH ON THE DISSERTATION TOPIC

The directions for future research include several promising areas. Tracking the effect of the Romanian reforms over time is an important task. Expanding the comparison to other Eastern European states will enrich the analysis. The study of taxpayer attitudes towards the proposed changes is useful. An additional cost-benefit assessment of technological investments is necessary. In the European context, the two states can only benefit from the exchange of good practices and the prevention of fiscal violations and abuses.

IV. SUMMARY OF SCIENTIFIC AND APPLIED SCIENTIFIC CONTRIBUTIONS OF THE DISSERTATION

First. A comprehensive comparative characterization of the VAT taxation systems in Bulgaria and Romania has been developed, which systematizes the similarities, differences and specific national approaches in the administration of the tax. The analysis reveals specific structural and technological asymmetries between the two systems and proposes an analytical framework for their interpretation.

Second. An in-depth critical analysis has been carried out of the Romanian technological innovations – mandatory electronic invoicing, split payment and integrated monitoring systems – and their measurable effect on the reduction of the tax gap from 36% in 2015 to approximately 30% has been assessed, which constitutes a contribution to the knowledge of the effectiveness of digital fiscal instruments.

Third. A system of specific, practically applicable recommendations for the improvement of the Bulgarian VAT taxation system has been formulated, including the phased introduction of electronic invoicing, a split payment mechanism and risk analysis using artificial intelligence, based on proven practices rather than theoretical assumptions.

Fourth. A co-evolutionary model of Bulgarian-Romanian administrative cooperation in the field of fiscal control has been substantiated, comprising joint audits, sharing of technological solutions and regional initiatives at the Balkan level, aimed at more effective counteraction of cross-border tax fraud and carousel schemes.

V. LIST OF PUBLICATIONS BY THE DOCTORAL STUDENT

I. Monograph-length Studies (1 item)

1) Karanfilov, Diman (2022). Risks to the State Budget in the Application of Zero Rate on Intra-Community Supplies between Bulgarian and Romanian Companies, Annual Almanac "Scientific Research of Doctoral Students", Issue XV — 2022, Book 18 — Studies and Articles, pp. 93–114, 1313-6542 (print edition), URL: <https://almanahnid.uni-svishtov.bg/title.asp?title=2925>

II. Articles (1 item)

2) Karanfilov, Diman (2026). Comparative Analysis and Recommendations for Improvement of VAT Taxation in Bulgaria and Romania, Electronic Scientific Journal "Nauchen Atlas" (Scientific Atlas), Issue 14, ISSN 2738-7518 (in print)

III. Scientific Papers (1 item)

3) Karanfilov, Diman (2025). Gross Value Added and Budget Revenue from VAT in Bulgaria: An Econometric Analysis for the Period 2015–2024, Electronic collection of publications from the 20th International Scientific Conference of Young Scientists "The Economy of Bulgaria and the European Union: 20 Years since the Signing of the Treaty of Accession of the Republic of Bulgaria to the European Union and Eurozone Membership as of 01.01.2026", held on 6–7 November 2025, Academic Publishing House of UNWE, Sofia, pp. 201–210, ISBN 978-619-232-968-6.

VI. SUMMARY OF THE DOCTORAL STUDENT'S PARTICIPATION IN SCIENTIFIC FORUMS

- 1) 15th Doctoral Scientific Session, 2 December 2022, D. A. Tsenov Academy of Economics, Svishtov.

- 2) Twentieth International Scientific Conference of Young Scientists "The Economy of Bulgaria and the European Union: 20 Years since the Signing of the Treaty of Accession of the Republic of Bulgaria to the European Union and Eurozone Membership as of 01.01.2026", Sofia, UNWE, 6–7 November 2025.

VII. SUMMARY OF COMPLIANCE WITH NATIONAL REQUIREMENTS UNDER THE RULES FOR THE IMPLEMENTATION OF THE ACT ON THE DEVELOPMENT OF THE ACADEMIC STAFF IN THE REPUBLIC OF BULGARIA

Monograph-length studies: 1 item (independent)

Articles: 1 item (independent)

Scientific papers: 1 item (independent)

Minimum number of points: 30

Points achieved under Indicator 7 (Articles and papers published in non-refereed peer-reviewed journals or published in edited collective volumes), pursuant to the Annex to Art. 1a, para. 1 of the Rules for the Implementation of the Act on the Development of the Academic Staff in the Republic of Bulgaria, with Minimum National Requirements for the scientific, teaching and/or artistic or sports activities of candidates for the acquisition of a scientific degree and for holding the academic positions of “Chief Assistant Professor”, “Associate Professor” and “Professor” by scientific fields and/or professional areas in Field 3. Social, Economic and Legal Sciences, Professional Area 3.1. Sociology, Anthropology and Cultural Sciences, 3.2. Psychology, 3.3. Political Sciences, 3.4. Social Work, 3.5. Public Communications and Information Sciences, 3.6. Law, 3.7. Administration and Management, 3.8. Economics, 3.9. Tourism.

1 monograph-length study × 15 points + 2 articles and scientific papers × 10 points = 35 points

VIII. SCIENTOMETRIC INDICATORS OF THE DISSERTATION

No.	Indicator	Value
1	Number of tables	3
2	Number of figures	13
3	Total number of standard pages	192
4	Software used	MS Excel
5	Bibliographic sources	91
5.1.	Including in a foreign language	46
5.2.	Including in Bulgarian	45
6	Number of publications by the doctoral student	3
7	Points under the Rules for the Implementation of the Act on the Development of the Academic Staff in the Republic of Bulgaria	35.00
8	Number of participations in scientific forums	2
9	Enrolment order number	
10	Date of enrolment in doctoral studies	01.02.2022
11	Duration of doctoral studies	4 years
12	Annual attestation assessments	Positive
13	Date of Departmental Council decision to allow the defence to proceed	
14	Date of Faculty Council decision to open the defence procedure	
15	Time, date and place of the public defence	03.07.2026
16	URL for online access to the public defence, BBB room "SA-KFK-Nauchni Zhuria"	https://bbb.uni-svishtov.bg/b/yc7-x2c-dtm

IX. DECLARATION OF ORIGINALITY OF THE DISSERTATION

The dissertation, with a volume of 192 pages, entitled: “*Improvement of Fiscal Techniques in VAT Taxation in Bulgaria and Romania*”, is authentic and constitutes the author’s own scientific work. It uses the author’s own ideas, texts and visualization through graphs, schemes, tables and formulas, in compliance with all requirements of the Copyright and Related Rights Act through due citation and referencing of other authors’ works, as well as data, including:

1. The results achieved and the contributions formulated in the dissertation are original and are not borrowed from research and publications in which the author has no participation.
2. The information presented by the author in the form of copies of documents and publications, personally compiled summaries and other materials corresponds to the objective truth.
3. The scientific results which have been obtained, described and/or published by other authors are duly and thoroughly cited in the bibliography.

.....
(Diman Karanfilov, PhD candidate)