

REVIEW

of the dissertation:

"PREVENTION OF TAX FRAUD IN TRADE WITH FUEL AND OIL
PRODUCTS IN BULGARIA"

authored by Ph.D. Stefan Peshov, D020219175, Department of Finance and
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From the reviewer:

Assoc. Prof. Dr. Marin Marinov from the D. A. Tsenov Academic University

Reviewer's scientific specialty:

"Finance, Money Circulation, Credit and Insurance" (Finance)

Unit where the doctoral student is enrolled:

Department of Finance and Credit and Faculty of Finance at the D. A. Tsenov
Academic University - Svishtov

Form of doctoral studies: Part-time

Doctoral program: "Finance, Money Circulation, Credit and Insurance
(Finance)"

Scientific supervisor of the doctoral student:

Assoc. Prof. Dr. Lyudmil Krastev from the Department of Finance and Credit at
the Faculty of Finance at the D. A. Tsenov Academic University – Svishtov

I. General presentation of the dissertation work, assessment of the form and structure of the dissertation work

The review was prepared in accordance with the standard for SA "D. A. Tsenov" structure of a review for the acquisition of the ONS "Doctor", which is in accordance with the requirements of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for the Implementation of the Law on the Development of the Academic Staff in the Republic of Bulgaria and the PRAS at SA "D.A. Tsenov".

The object of the study are the cases of illegal actions in tax practices in the trade in fuels and petroleum products.

The subject of the study are the ways to limit and prevent tax fraud in the sector of trade in fuels and petroleum products.

The main goal of the dissertation work is to study and derive the tools for the prevention of tax fraud in the trade in fuels and petroleum products.

The research thesis is that the prevention of tax fraud in the trade in fuels and petroleum products helps to increase revenue collection and reduce the share of the shadow economy.

The dissertation is 167 standard pages long. It contains 27 tables and 13 figures, and 101 cited or used sources are also indicated. Structurally, it includes an introduction, three chapters, and a conclusion.

The relevance of this work is determined by the study of an important problem - the loss of public resources due to tax fraud. The examination of the indicated problem determines the relevance and distributability of this work, which meets the standards for conducting modern scientific research.

The content of the dissertation is structured in three chapters. The author has in-depth scientific knowledge in the field of trade in petroleum products, tax fraud and measures for their prevention. This makes his research significant for both theory and practice.

II. Scientific and substantive assessment of the work

The author presents a current work related to measures against tax fraud in the trade in fuels and petroleum products. He has thoroughly studied fuel consumption, as well as the amount of declared and undeclared fuel. The author of the dissertation has also studied excise rates on fuels both in Bulgaria and in EU countries. The knowledge in the field of fuel taxation and tax legislation makes a good impression.

In his study, the author has presented the various forms of tax fraud in the trade in fuels and petroleum products. As he rightly noted, increasing the collection of taxes on fuel trade will lead to an increase in revenues in the state budget, without the need to increase tax rates. In this regard, he has studied in detail the structure of revenues in the state budget, logically reaching the conclusion that the largest revenue item in the state budget is excise duty and value added tax. From this point of view, the author of the study has clearly argued the need to increase tax collection in the trade in fuels and petroleum products.

In his study, the author has proposed specific measures to increase tax collection in the trade in fuels and petroleum products. These measures are aimed both at implementing fuel marking programs and at "illuminating" the fuel supply chain along the line - production - fuel storage - final consumption.

III. Scientific and applied scientific contributions to the dissertation

In the abstract to the dissertation, the author has made the following scientific contributions:

1. The role and importance of indirect tax revenues as key instruments of fiscal policy in Bulgaria have been studied. In this context, the relevance of the problems related to the implemented excise policy, which continue to be of significant interest to both the institutions of the European Union and the national legislative and executive bodies, the financial administration, economic entities and end users of excisable goods, has been substantiated.

2. A thorough critical analysis of the scientific literature related to the development and functioning of the tax system, considered in its national-economic, fiscal and social dimensions, has been carried out. In particular, the impact of tax reforms on macro- and microeconomic processes, as well as on the behavior of the main economic agents – enterprises, households and the state, has been analyzed. It is proven that it is the interaction between these entities that is decisive for economic development and for achieving sustainable and long-term economic growth.

3. It has been established that the existing control mechanisms for combating tax fraud in the fuel and petroleum products sector are not sufficiently effective. It is argued that the growth of these practices leads to a decrease in the fiscal contribution from the relevant sector and to the need to compensate for the losses through an increased tax burden on other groups of taxpayers. In this regard, the development and implementation of a comprehensive and effective program for the prevention and limitation of fuel and petroleum product fraud in Bulgaria has been proposed.

4. Based on an analysis of real data and the current excise legislation, a proposal has been formulated for the introduction of an additional tax on fuels in the form of a surcharge to the existing excise rates for gasoline and diesel fuel applied in the Member States of the European Union. It is justified that such an approach would allow avoiding additional administrative costs associated with the creation of new tax structures, while at the same time using an already established and harmonized tax base.

IV. Critical notes and recommendations on the dissertation

The author should more clearly argue the benefits for the state budget of the introduction of measures to counter tax fraud in Bulgaria, such as fuel marking programs.

The following questions were asked to the doctoral student:

1. Can the financial effect of the implementation of a fuel marking program be assessed?
2. Is it possible to present approximate data related to losses for the state budget caused by tax fraud in the trade of fuels and petroleum products?

V. Summary conclusion and assessment

The dissertation represents a complete and well-structured scientific work, which gives me reason to give a positive assessment. In conclusion, I formulate before the esteemed Scientific Jury that the educational and scientific degree

"doctor" in the doctoral program "Finance, Monetary Circulation, Credit and Insurance (Finance)" be awarded to doctoral student Stefan Peshov, D020219175.

18.05.2026

City of Svishtov

Reviewer:

(Assoc. Prof. ~~Dr. Marin Marinov~~)