

OPINION

on a Dissertation Thesis for the Award of the Educational and Scientific Degree of DOCTOR

Candidate: Diman Hristov Karanfilov, PhD student in the doctoral program "Finance, Monetary Circulation, Credit and Insurance" (Finance), field of higher education: 3. Social, Economic and Legal Sciences, professional field: 3.8. Economics. Scientific supervisor: Prof. Stoyan Prodanov, Department of Finance and Credit, D. A. Tsenov Academy of Economics – Svishtov.

Prepared by: Assoc. Prof. Dr. Valentin Ivanov Milinov, PhD, Department of Finance and Credit, D. A. Tsenov Academy of Economics – Svishtov, scientific specialty "Finance, Monetary Circulation, Credit and Insurance" (Finance).

Regarding: Dissertation thesis entitled "Improvement of Fiscal Techniques in VAT Taxation in Bulgaria and Romania".

This opinion is presented in accordance with an Order of the Rector of D. A. Tsenov Academy of Economics – Svishtov.

I. General Presentation of the Dissertation Thesis

The dissertation thesis submitted for evaluation examines a topical issue related to the harmonization of European taxation and the possibilities for optimizing VAT taxation techniques in Bulgaria and Romania.

The dissertation has an innovative structure consisting of five chapters and is developed within 178 pages in a sound scientific style. The author demonstrates solid theoretical knowledge by revealing the economic essence, history, and processes of tax harmonization. The scientific analysis of fiscal techniques and tax administration methods contributes to identifying problems in light of European experience and best practices.

Three publications are presented: one study, one article, and one conference paper, which are fully sufficient to meet the minimum national requirements for awarding the educational and scientific degree of "Doctor". PhD student Diman Hristov Karanfilov has reviewed a significant volume of scientific literature, including 91 sources. This demonstrates the author's in-depth awareness of the researched topic. To support the exposition in the dissertation, the necessary number of figures (12) and tables (3) have been included.

The object of the research is defined as the value-added tax systems in Bulgaria and Romania. The subject covers specific fiscal techniques, procedures, and control mechanisms, the improvement of which leads to a reduction in VAT fraud and an increase in VAT revenues in the central budgets of Bulgaria and Romania. Special attention is paid to electronic systems and modern

technological solutions. Problems related to tax fraud and ways of overcoming them are also examined.

On this basis, the leading research thesis aims to prove the potential for improving fiscal techniques in VAT taxation in Bulgaria and Romania, based on European harmonization, national trends, and mutual exchange of goods, capital, and best practices for the prevention of tax fraud.

The main objective of this dissertation is to analyze VAT fiscal techniques in the two neighboring EU member states: Bulgaria and Romania. Opportunities are sought for improving the Bulgarian system based on successful Romanian experience. The research aims to propose specific measures to increase the efficiency of tax administration. An important aspect is the reduction of the administrative burden on compliant taxpayers.

II. Assessment of the Form and Content of the Dissertation Thesis

The dissertation thesis has a relevant scientific format, supported by the figures and tables presented in the text to confirm the author's thesis and scientific conclusions. The foreign literature sources used are correctly cited.

An abstract has been prepared in accordance with the requirements regarding volume and content and reflects the most significant research findings and scientific contributions of the dissertation. The author's publications are related to the topic of the dissertation.

III. POSITIVE ASPECTS OF THE DISSERTATION THESIS

The dissertation thesis represents an independent study conducted by the author and contains substantial scientific achievements. The most significant are:

1. It analyzes the risks associated with Bulgarian-Romanian intra-Community supplies (ICS), examining and identifying the sectors and types of fraud most affected.
2. It assesses the damage to state budgets and the mechanisms of abuse by analyzing the effectiveness of existing control measures.
3. It formulates specific recommendations for improving prevention and combating fraud.

IV. QUESTIONS REGARDING THE DISSERTATION THESIS

I have no substantial critical remarks or questions regarding the dissertation thesis.

V. OVERALL ASSESSMENT OF THE DISSERTATION THESIS AND CONCLUSION

Based on my positive opinion of the scientific research conducted by PhD student Karanfilov

on the topic “Improvement of Fiscal Techniques in VAT Taxation in Bulgaria and Romania,” I confirm that it possesses contemporary and profound scientific merits.

On this basis, before the scientific jury, I express my positive assessment and vote with conviction IN FAVOR of awarding the educational and scientific degree of “Doctor” in the scientific specialty “Finance, Monetary Circulation, Credit and Insurance” (Finance) to PhD student Diman Hristov Karanfilov, in accordance with the Academic Staff Development Act and its implementing regulations.

30.05.2026

Prepared by.....

(Assoc. Prof. Valentin Milinov, PhD)