SUMMARY ON PhD THESIS

Velina Petrova Spirova – a PhD student at the Institute for the State and Law at the Bulgarian Academy of Sciences, a candidate for obtaining the educational and scientific degree "Doctor" in professional field Law, scientific area Administrative law and Administrative procedures.

The subject of the thesis is **"Non-residents as subjects of the Tax Law of the Republic of Bulgaria"**. The dissertation consists of introduction, five chapters, divided into paragraphs, and conclusion.

The First chapter researches the general theoretical concept of the legal nature of the tax relationship and the subjects of the Tax Law. The theoretical foundations of the General Legal Theory and the Financial and the Tax law are used. To clarify the legal nature of the tax relationship and the subjects of the Tax Law (Active Subject and Passive Subject), have been given some appropriate delimitations from other types of legal relations, the legal subjects and their legal capacity. As a result of the analyzes carried out, suggestions for the improvement of the above mentioned concepts have been given.

The Second Chapter examines the concepts of resident and non-resident for tax purposes. It has been followed the historical development of these criteria, specific to the determination of the legal status of the tax subject. The other criteria - the permanent address, the residence in a given territory, the place of establishment, etc. have been examined as well. The legal problems that arise from the application of the above-mentioned criteria and the relevant case law have been analyzed in detail. As a result, there have been made proposals de lege ferenda to amend existing legislation.

The Third Chapter analyzes the legal status of non-resident individuals and legal entities regarding their income taxation under the Bulgarian Law. The

specific cases and differences in the taxation of non-residents compared to the taxation of residents have been considered. The tax aspects of the general prohibition of discrimination have been presented. There have been made conclusions, problems of the legal framework and practice have been taken into account. De lege ferenda proposals have been made in a number of directions. It has been analyzed the case-law of the European Court of Justice, the national courts and the revenue authorities.

The Fourth Chapter examines the taxation with indirect taxes of the economic activity of non-residents, which carry out taxable supplies or conclude taxable contracts on the territory of the Republic of Bulgaria, in accordance with the requirements of the Law on Value Added Tax, the Excise Duties and Tax Warehouses Act and the Insurance Premium Tax Act.

It has been analyzed the development of the regulatory framework in the pre-accession period for membership of the Republic of Bulgaria to the European Union by the time being, including the established practice of the courts and the explanations of the revenue authorities regarding the application of the respective laws.

The Fifth Chapter focuses on the development of real estate ownership by non-residents in the context of local tax taxation.

The legal framework of the inheritance tax, applicable to the non-resident individuals and legal entities, has been examined. There have been made proposals to improve the existing legislation.

The cases where a foreign natural person may perform a patent activity within the meaning of the Local Taxes and Fees Act and delimit it from business activities that generate taxable income under the Personal Income Tax Act or the Corporate Income Tax Act.