

OPINION

By: *Associate-professor Dr Stela Stoyanova Raleva*

Faculty of Economics and Business Administration, Sofia University „St. Kliment Ohridski“
Professional field 3.8. Economics
Academic specialty „Political economy”

Regarding: contest for associate-professor at Sofia University „St. Kliment Ohridski“ in professional field 3.8 Economics (Customs regulations in international trade), promulgated in State Gazette, issue 48 of 28 June 2022.

Grounds for the submission of the opinion: member of the scientific panel for the contest for associate-professor to meet the needs of the Faculty of Economics and Business Administration of SU pursuant to Order № RD-38-487/9 August 2022 of the Rector of Sofia University.

Participant in the contest: *Chief Assistant. Dr Tsvetan Stefanov Madanski*

1. Information about the candidate

Chief assistant Dr Tsvetan Madanski holds a master’s degree in Accounting and Control from the Higher Institute of Economics “Karl Marx”. In 2018 he was awarded educational and scientific degree „Doctor” in academic specialty 3.8 Economics (Political Economy) from the Faculty of Economics of Sofia University. From 1989 to 1999 he worked as an accountant, a customs inspector, a chief customs inspector and head of the customs bureau in Smolyan successively. From 1999 to 2003 he took the posts of inspector, chief inspector, state inspector and state expert at the „Customs Directorate Agency at the Central Customs Agency”- Sofia. Between 2012 and 2013 he was the head of a directorate and he was appointed as acting chief secretary for the Commission for Protection against Discrimination. From 2014 to 2018 he was the chief secretary of the Customs Agency. In the period between 2011 and 2018 he was a part time lecturer at the Faculty of Economics at SU and from 2016 to the present moment – at Varna Free University „Chernorizets Hrabar”. Since 2018 he has been a chief assistant at the Department of Economics at the Faculty of Economics of SU and the head of the Master’s Programme „Customs and Tax Control”. He has additional qualifications in Customs Control and Combatting Corruption from Toulouse, France, International Economic Relations from the Institute for Postgraduate Studies in UNWE, and French for specific purposes for employees at the state administration. He has participated in a number of specialized trainings focusing on various issues of state administration, the Schengen information system, the legal framework and the implementation of the Code of Civil Procedure (CCP) etc. He has participated in 6 projects and work groups dedicated to various aspects of the legal foundations and the activity of customs administration. He was a lecturer at the Association of the Bulgarian Enterprises for International Road Transport and Roads and at the National Training Centre at the

Customs Agency. He speaks Russian, English and French. He participates in public activities as a member of the Public Council of the National Library „St. St. Cyril and Methodius”, the team of the Commercial Law Development Foundation, The Board of Directors of the Chamber of Mineral Waters in the Republic of Bulgaria, Rotary Club – Sofia and Smolyan and as a chairman of the Rotary Club – Sofia. He has received awards for the rendered great services to the customs administration and for creative and charity initiatives.

2. Fulfillment of the requirements for taking the academic position

Chief Assistant Dr. Tsvetan Madanski has submitted reference for the fulfillment of the national minimal requirements pursuant to art. 2b of the Law for the Development of the Academic Staff in the Republic of Bulgaria and the appendix to art. 1a, para. 1 from the Rules for the Implementation of the LDASRB where all necessary evidence is provided. He participates in the contest with 13 publications, including two individual monographs, one of which is habilitation work; a published book, based on a defended dissertation work for the EQD „Doctor”; two chapters in collective monographs; 7 articles and one paper from conferences, published in non-refereed journals with scientific review or in edited collective volumes. Two of the articles were written in co-authorship and separation protocols for each of them were presented. Three of the publications are in Russian and published abroad. His habilitation work „Customs regulations and economic aspects of imports of goods in the European Union“ fully matches the subject matter of the contest. The submitted publications cover the minimum national requirements and the indicators in group D were exceeded by 75 points. 11 citations have been noted, including ones in scientific editions, refereed and indexed in world-famous data bases with scientific works which provides for compliance with the indicators in group D of the national requirements.

3. Assessment of the teaching and methodological performance

The applicant in the contest has eleven years of experience as a university professor. The submitted reference of the criteria under art. 112 of the Rules on the Conditions and Procedure for Acquiring Science Degrees and Holding Academic Positions in SU „St. Kliment Ohridski” illustrate that he has developed and conducts courses in Foundations of Customs Control in Educational and Qualification Degree „Bachelor” and in Customs Control, Customs and Tax Control, Customs Regimes and Procedures and Tax and EU Customs Policies in EQD „Master”. The lectures in these subjects are based on good educational materials developed by the candidate. He has written a textbook in co-authorship „Foundations of Customs Control”, which has two editions, and has prepared teaching materials for online teaching, uploaded on the open-source learning platform Moodle. For online teaching he actively uses the features of the Microsoft Teams platform. He actively communicates with students both in class and in the extracurricular forms and gives them practical knowledge. Within the Practicum in customs and tax control he organizes visits and practical trainings for students in different customs institutions and for the subject Customs control he invites leading experts from the Customs Agency as lecturers. He has contributed significantly to the establishment of the master’s programme in “Customs and Tax Control “and as the director of the programme he works hard for its recognition and successful development.

4. Assessment of the submitted research materials

The most important among the publications submitted for the contest are the two individual monographs, which are dedicated to customs regulations and imports of goods and to topical issues of indirect taxation in the EU respectively. The first of them (№2) is a systematized research into the theoretical characteristics and the implementation of the EU customs regulations in practice, as well as of the EU import of goods from third countries, such as China and the USA and of their trade policies. The different types of customs control are analyzed, the evolution of the role customs play is outlined, the most important characteristics of the various customs procedures are described, examples of such procedures are pointed out and a professional analysis of the development of the trade relations between the EU and the USA and China is presented. The monograph is an interesting, comprehensive and independent research on a topical subject matter that has not been studied in the Bulgarian economic literature. It is based on the use of a wide range of sources, presents a well-organized and logical structure and contains interesting research results which defines it as a classical habilitation paper. The gist of some of the problems discussed in it and the related issues are analyzed in publications №7, №9 and №11-13.

The second monograph (№1) presents a detailed analysis of levying indirect taxes in the EU from the point of view of customs activity, and in particular of VAT on import and excise duties along with the discussion of topical issues related to tax and excise policy directly related to implemented customs control. Considerable attention is paid to the legal framework and the specific procedures for implementing indirect taxes as well as their evolution at a union level and of their specificities at national level.

Special focus is placed on the specific characteristics of the Bulgarian regulations relevant to excise rates and the VAT and on the ways to determine the tax base and the proceedings for VAT refund. More specifically, some of these issues, related to VAT refund for foreign individuals and the terms and conditions for authorizing documentation by the customs offices, are reviewed in publication №5.

The third collection of publications - №3-4, №8 and №10, present customs control over the traffic of fake and counterfeit goods, violating intellectual property rights. The most important among these publications is the book with the same name as that of the dissertation thesis for EQD „Doctor” (№3), in which the essence of these goods is defined, the peculiarities of their customs control in various sectors are disclosed and the key factors concerning the efficiency of this control are pointed out.

Publication №6 studies the customs control on transborder transfer of money in the EU by outlining the most recent requirements for this transfer and the specific features of the existing national regulations are presented.

5. Major scientific and applied contributions

The main contributions and results included in the publications by Chief Assistant Dr Tsvetan Madanski can be summarized in the following way:

First: The classification that the author has made of the customs regulations on the import of goods in the EU which helps create an overall idea about their specific features and state, outlining the main peculiarities of the different types of customs control and the description of the particular ways for implementing them.

Second: The outlined evolution of the role customs have, the justified increasing role of the implementation of new technologies and the digitalization of customs control, the defined characteristics of the implemented customs regimes and procedures, the analyzed specific methods for determining the customs values and the identified key issues concerning customs taxation.

Third: The analysis of the development of EU's trade relations with the USA and China over the past years, the clarification of areas with the highest tension, the revealed structure of import from these countries and the described relative importance of EU in the world trade of goods.

Fourth: The comprehensive study of the changes in the regulatory framework of indirect taxes in the EU, the analysis of VAT and excise duties in the context of conducting customs activity and the described dynamics of the tax and excise policy in the EU and Bulgaria.

Fifth: The practical examples of implementing various customs regimes and procedures and for levying VAT and excise duties which can be used by those trained in the field of public finance, customs policy and control as well as for those employed in customs administration and the controlling bodies at various levels.

Sixth: The typical characteristics of customs control on traffic of goods that violate the intellectual property rights, the outlined indicators for measuring the efficiency of this control and the studied experience of the Bulgarian customs administration in fighting traffic of forged and counterfeit goods.

Seventh: The analyzed customs control on transborder transfer of money, the presented dynamics of the European regulations in this field and the discussed specifics of national legislation.

6. Personal impressions

I have gained personal impressions about Dr. Tsvetan Madanski from our work at the Department of Economics and in my capacity of reviewer of his habilitation work. They are entirely positive and are evidence for a very competent specialist in the field of customs and tax control with considerable practical and managerial experience, as well as for a very proactive, responsible and tolerant colleague.

7. Critical remarks and recommendations

I do not have any critical remarks concerning the content of the work presented by the candidate. I would like to recommend that he should publish his research in refereed journals in Bulgaria and abroad and continue to work as hard and with the same dedication for the further development of the Master's program „Customs and Tax Control“.

Conclusion

On the basis of the publication activity of Chief Assistant. Dr. Tsvetan Madanski, on his scientific and applied results and contributions, his long teaching experience, and his intensive work in practice and on science and practically oriented projects, I think he is an appropriate candidate for the called contest. Taking into consideration the abovementioned and the fact that he fully meets the requirements of the the Law for the Development of the Academic Staff in the Republic of Bulgaria, and of the Rules and regulations for the terms and conditions for the acquisition of scientific levels and the taking of academic posts at SU Saint Kliment Ohridski, I am fully convinced to recommend that the members of the scientific panel should vote in favor of his appointment as associate professor.

10 October 2022

Reviewer:

(Assoc. prof. Stela Raleva, PhD)