

REVIEW

by associate prof. Dr. Milen Velushev, Faculty of Economics and Business Administration of the Sofia University "St. Kliment Ohridski", "Economics" department, professional area of expertise 3.8. Economics

of scientific works submitted according to the requirements of the competition for the academic position of "associate professor" in the scientific field of "Social, economic and legal sciences", professional direction 3.8. Economics (Customs Regulations in International Trade),

1. Information about the contest

The competition was announced for the needs of Sofia University "St. Kliment Ohridski", State Gazette, No. 48/28.06.2022, according to the Decision of the Academic Council.

Candidate for the competitive academic position "associate professor": Tsvetan Stefanov Madanski, PhD, faculty member SU "St. Kliment Ohridski".

Reason for writing the review: Order No. RD RD-38-487/09.08.2022. of the Rector of the University and Decision of the Scientific Jury from the founding meeting.

2. Brief information about the candidate in the contest

One candidate participated in the contest, Dr. Tsvetan Stefanov Madanski, who submitted a complete set of documents required for admission to the contest without formal and administrative omissions and violations. It is evident from them that since 1989 Dr. Madanski holds a Master's degree in Economics, majoring in Accounting and Control. In 2018 he was awarded the educational and scientific degree "Philosophy Doctor (PhD)" in professional area of expertise 3.8. Economics with a dissertation on the topic: Factors for the effectiveness of customs control over the traffic of counterfeit and pirated goods infringing intellectual property rights.

Dr. Madanski has a number of specializations and qualifications, which are related to the necessary competencies for occupying the academic position in question. Among those are: Professional qualification in International Economic Relations; postgraduate studies at the Higher School of International Business and Law at UNSS (2004-2005); Certificate in Application of Methodology for Implementation of External (Horizontal) Control in State Administration (2008); Completed Training on "Data Processing in the Schengen Information System" (2011); Completed course on "Fundamentals of Management in Administration" (2013)

Since 1998 Dr. Madanski gives lectures before guilds and professional organizations. In 2011 he began his academic activity as a part-time lecturer at the Faculty of Economics and Business Administration of Sofia University "St. Kliment Ohridski". Then, in 2016 he became a part-time lecturer at "Chernorizets Hrabar" VSU as well. Since 2019, the candidate is chief assistant at the Faculty of Economics and Business Administration of Sofia University "St. Kliment Ohridski", Department of Economics, where he is also the head of the Master's degree program of Customs and Tax Control.

His professional career is closely related to his scientific interests – between 1991 and 2019 Dr. Madanski successively rose in the hierarchy of the customs administration system, starting from the lowest level as a customs inspector and reaching the highest - chief secretary of the Customs Agency.

He is fluent in written and spoken Russian and speaks English and French.

The candidate's research interests are in the field of taxation, customs control and administrative capacity building.

This summarized biographical reference leaves the impression that Mr. Madanski is a faculty member and lecturer with extensive practical experience and competences in the professional direction of the open competition procedure.

3. General characteristics of the candidate's research activity

a. Metric and structural characteristics of the scientific publications

The evaluated scientific research activity of Dr. Madanski covers publications from various scientific genres:

Monographs – 3 items. 606 pages in total; **chapter in a monograph** - 1 item, 17 pages; **scientific articles** – 5 items with a total volume of 40 pages; scientific articles in co-authorship - 2 items with a total volume of 21 pages. Among the publications submitted for participation in the competition, there are also two published in collections, co-authored sectional reports at conferences.

Thematically, the publications cover topics in taxation, customs control and increasing administrative capacity, which falls within the scope of the contest. Most of the submitted publications were developed independently, except two studies in co-authorship, where the participation of the two authors was distributed according to the current standard of SU "St. Kliment Ohridski". Most of the publications are in Bulgarian - 10 items, followed by those in Russian - 3 items.

In addition to a list of publications for participation in the contest, the candidate has also submitted a report on the citations of his works. From it is evident that the citations in monographic editions and collective volumes with scientific review form a total of 100 points, which exceeds the required number of points according to the national and internal university metric requirements.

I believe that the results of scientific research are sufficiently publicized, known and appreciated by the academic and expert community the number of publications and participations in conferences. A habilitation thesis has been presented, which correctly fulfills the national and internal requirements of the Sofia University for the occupation of the academic position of "associate professor".

b. Quantitative assessment of compliance with minimum metric national and university requirements

Based on the provided references and other documents for participation in the competition, I accept that Dr. Madanski's candidacy not only fulfils the minimum national requirements for the scientific and teaching activities of candidates for the academic position of "associate professor", defined in art. 2b of the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB), specified in an appendix to Art. 1a, paragraph 1 of the regulations for the implementation of the Law on the development of the Academic Staff in the Republic of Bulgaria, but significantly exceeds them.

4. Evaluation of the presented monographic habilitation work

According to Art. 24, para. 1, item 3 of the ZRASRB, a key condition is that candidates for the academic position of "associate professor" have submitted a published monographic work or equivalent publications in specialized scientific publications.

Dr. Madanski's habilitation work is entitled "Customs Regulations and Economic Aspects of the Import of Goods into the EU", BAS Publishing House "Prof. Marin Drinov", Sofia, 2021. It has a volume of 216 printed pages, structured as: introduction, three chapters, conclusion and references.

The purpose of the research is to study European Union regulations in the customs area and to analyze the current economic aspects of the import of goods into the EU from China and the USA. This is an extremely significant and current topic, given the fact that the EU member states are in a customs union, which implies both existence of identical regulations and unification of the specific actions and procedures in the practice of applying these regulations among the countries within the Union. Moreover, in the face of increasing uncertainty as a function of increasing volumes and diversity of traded goods, global threats and climate change, the functions of customs administrations are inevitably expanding to include such actions as protecting the life and health of citizens or complying with customs practices with the trade policy of the Union.

The monograph is primarily of a practical-applied nature, demonstrating in its entirety that the effectiveness of customs regulations can also be analyzed through a systematic study of the trade processes that occur as a result of the application of these regulations. The research aims to fill a gap in the Bulgarian scientific literature by systematizing the information on the specifics of the application of customs regulations. To achieve this goal, the study is divided into three parts:

The first chapter is dedicated to the customs regulations when importing goods into the EU. In it, the author clarifies what the customs territory of the EU includes, presents the customs regulations for imports and lists the instruments of the EU customs policy. An important place in the chapter is the discussion on the digitization of customs services activities, where the author provides a number of arguments in favor of the thesis that digitization, with the help of which resources will be pooled and more perfect platforms for cooperation will be created, will lead to an increase in administrative capacity, will reduce differences between different customs administrations and will standardize the practice of applying customs regulations.

The second chapter deals with the specifics of the application of customs procedures for imports and a central place in it finds the subject of determining the country of origin and, consequently, the customs value. These are key issues for any open economy, and from their resolution depends not only on the contribution of tariffs to the country's revenue, but also the very structure of the economy that these tariffs protect. This is why the chapter thoroughly analyzes both the functional characteristics of the customs value and the methods for its establishment. The specifics of the various regimes for importing goods are described in detail, and illustrative examples are given, which make it clear how the Union protects itself from unfair trade practices of third countries.

In the third chapter, the EU is presented as one of the most important players in world trade, because currently 30% of the volume of internationally traded goods originates from a member state. Only the USA and China have similar volumes of traded goods. Therefore, the chapter is devoted to an analysis of the EU imports of goods from these two countries, with main focus on trade relations with China, the EU's most significant trading partner, and the author successfully argues his hypothesis that the EU's strategy, resting on the belief that if it maintains active trade relations with China, the Chinese economy will be liberalized, the rule of law imperative will be imposed, and the political system will be democratized is wrong. Against this background, trade relations with the US look different, although they also have a political undertone. Viewed against the backdrop of what is happening in Ukraine and China's position, as well as the stalling Transatlantic Free Trade Agreement, Dr. Madanski's analysis that the EU has a powerful tool to create more and new partners, which is the Free Trade Agreements, and it's about time it started using it seems startlingly accurate. In my opinion the issue raised and well resolved regarding the role of the customs administration as an intermediary between the administration of the Union and agents of third countries in the conduct of commercial activity and the related policy of promoting the recognition of rights and the introduction of democratic principles in the trading partners of The Union represents in itself a contributing moment in the habilitation work.

5. Content characterization and assessment of scientific publications outside the habilitation work

The applicant's other publications demonstrate his expertise in matters of taxation and the protection of intellectual property rights through the tools of customs and customs control.

A well-deserved attention attracts the monograph "Current issues of indirect taxes", which develops the thesis that the avoidance of taxation causes harm to society because it does not allow the reduction of the tax burden to a level supporting sustainable economic growth. Logically raised and examined is the question about the clear and agreed framework of VAT, which, together with the unification of the practice of its application, is a prerequisite for the proper functioning of the internal market of the EU. A finding was made that the system of taxation and reporting of VAT is currently not efficient enough and does not allow the functioning of a true single market within the Union.

Among the works presented in the competition is the monograph "Factors for the effectiveness of customs control over the traffic of counterfeit and pirated goods that violate intellectual property rights". It thoroughly examines the conditions under which the theft of intellectual property takes place, the participants in the market of pirated goods and their motives. This is done in order to put forward specific policies and measures to combat counterfeiting, which harms rights holders and has a negative effect on trade, investments, employment and innovation. The topic of customs control for the purpose of protecting intellectual property is the subject of several studies submitted for the purpose of the contest, in which Dr. Madanski thoroughly explores the need for customs control to monitor not only trade in counterfeit goods, but also trade in equipment that aids the counterfeiting process.

In addition to publications on the above topics, the candidate has a number of scientific publications in specialized journals on current topics such as customs policy regarding the taxation of goods originating in the United States; the refund of VAT to foreign natural persons; customs control of cash within the European Union, in which he demonstrates solid knowledge and creative thinking, so that each of these publications complements and enriches the knowledge of the specialized audience on the discussed topics and contributes to a better understanding of the studied phenomena.

6. Assessment of teaching activities

As a full-time faculty member at the Faculty of Economics, Chief Assistant Professor Dr. Madanski has a full auditorial and non-auditorial load comprising full-time, part-time and distance form Bachelor's and Master's degree courses, These academic courses are all related to the declared theme of the competition: "Tax and customs policy of the EU", "Practicum on customs control", "Basics of customs control", Customs regimes and procedures" and "Digitalization of customs activity".

According to official note No. 405/25.07.2022, issued by SU, during the last three consecutive academic years, the candidate realized an average annual workload of 310 academic hours of classroom employment. In addition, he is the head of the Master's program "Tax and Customs Control".

The above facts give me reason to believe that Chief Assistant Professor Madanski, PhD is an excellently prepared and qualified faculty member and that after his habilitation he will continue to maintain the high standard of teaching activity.

7. Evaluation of the originality of the works presented and the contributions identified

Based on the materials submitted for the contest, I believe that Dr. Madanski is a methodical and competent researcher who has the necessary qualities to discuss and analyze complex problems in his field of competence, field that fully coincides with that of the successful candidate for associate professor, according to the terms of this contest. He has mastered the techniques of the scientific method and his research is systematic, the conclusions are convincing and supported by sufficient and appropriate easily verifiable arguments. An important part of his research is occupied by proposals and guidelines for solving the discussed problems. It is necessary to explicitly emphasize the fact that many of the conclusions drawn in Dr. Madanski's research have practical utility, they are aimed at identifying problems and solving them in real conditions. I also consider the research to be original and find no evidence of plagiarism.

Against this background, I accept that the established scientific contributions are significant, and I want to emphasize the following:

- Contributions of a theoretical nature

- The functional and institutional aspects of customs regulations for importing goods from third countries into the EU have been outlined and studied; (Publication 2 in the list under item 10b);
- A definition was substantiated for "customs regimes and procedures" through an analysis and synthesis of the general characteristics of the concept of "customs regime" and "customs procedure" and of the specific features of individual types of customs regimes and procedures; (Publication 2 in the list under item 10b);
- Presented in detail and scientifically secured are the features of the customs regime "Admission for free circulation" (import procedure); (Publication 2 in list item 10b);
- Presented original reading of customs regulations in the context of combating money laundering; (Publication 2 in the list under item 10b);
- The main characteristics of customs duties, autonomous measures for their suspension and tariff quotas are drawn, anti-dumping, subsidy and protective measures are presented; (Publication 2 in the list under item 10b).

- The modern economic aspects of the import of goods from the largest trade partners of the EU - China and the USA - have been analyzed; (Publications 2 and 8 in the list under item 10b).
- Carried a comprehensive study and systematic presentation of the regulatory framework of indirect taxes in the EU - VAT and excise; (Publication 1 in the list under item 10b)
- The peculiarities of customs activity related to indirect taxation in the EU were analyzed and presented; (Publication 1 in the list under item 10b)
- The dynamics of the tax and excise policy of the EU and in a national aspect have been studied (Publication 1 in the list under item 10b).

- **Contributions of a practical and applied nature**

- Examined methodological features of the study of customs regimes and procedures, which are derived from their polemical character at the theoretical level. (Publication 2 in the list under item 10b).
- The fundamental features of the applied customs regimes and procedures are presented, the main documents, rules and risks related to them are commented on and an appropriate illustration of the customs procedures is applied. The specific characteristics of customs duties, autonomous measures for their suspension and tariff quotas are presented, and the essence and method of application of anti-dumping, anti-subsidy and protective measures are clarified. (Publication 2 in the list under item 10b).
- Carried systematization of the individual types of customs according to different criteria and individual problems related to possibilities for their circumvention were highlighted. (Publication 2 in the list under item 10b).
- Showcased with practical examples the application of various customs regimes and procedures. The examples are oriented towards identifying problem areas in customs taxation and offer a description of how the problems arose and the measures taken to overcome them. (Publication 2 in the list under item 10b).
- Interpretation of the main normative documents and practices for the analyzed foreign trade activity, and of their application to specific problems of customs practice. Confirming the characteristics and discussion of the practical application of indirect taxes in the EU as a field of scientific interest among Bulgarian economic researchers in the context of the immediate experience of the country's foreign trade relations in recent years must be considered among the main scientific contributions. (Publication 1 in the list under item 10b).
- Suitable practical examples are presented both for the application of a VAT deferred payment regime in another member state and for the types of excise goods. They are oriented towards identified problem areas in customs taxation and offer a description of how the problems arose and the measures taken to overcome them. (Publication 1 in the list under item 10b).
- Based on the research data, new knowledge has been gained in the field of customs regulations in international trade and indirect taxes (Publications, 1,2 under list 10b).

8. Critical notes and recommendations

Regarding the submitted works for participation in the contest, I can make a few comments on the arrangement of the statements and the sequence of the individual paragraphs, but I have no comments on the substance of the content, and I think that they deserve a positive assessment mark. My recommendation is that in the future the applicant should focus his efforts on publications in one of the other official languages of the Union, which will enable a larger audience interested in the researched topics to become familiar with the content of these studies and the results achieved.

Conclusion

After reviewing the materials submitted for the contest, including evidence of education and work experience, scientific publications, a list of contributions, as well as evidence of the volume and focus of Dr. Madanski's teaching activities, I believe that all conditions set by the Law for the Development of Academic Staff in the Republic of Bulgaria, the rules for its application and the Rules for the terms and conditions for acquiring scientific degrees and occupying academic positions at SU "St. Kliment Ohridski" are met for occupying the academic position of "associate professor" in the Faculty of Economics and Business Administration. Therefore, I propose to the members of the Scientific Jury to choose Dr. Tsvetan Stefanov Madanski to be elected to the academic position of "associate professor" in professional area of expertise 3.8. Economics (Customs regulations in international trade), for the needs of SU "St. Kliment Ohridski", FEBA.

Sofia, 09.10.2022 г.

Associate prof. Milen Velushev, PhD