

## REVIEW

*by Prof. Dr. Yury Strashimirov Kuchev - member of the scientific jury for the announcement by SU "St. Kl. Ohridski" in the State Gazette, no. 96/17.11.23 competition for the academic position of "professor" in the field of higher education - 3. social, economic and legal sciences; professional direction - 3.6. Law (Financial and Tax Law)*

By order No. RD-38-630/29.11.2023 of the rector of SU "St. Kliment Ohridski" I have been appointed as a member of a scientific jury for conducting a competition for the academic position of "professor" in the field of higher education - 3. Social, economic and legal sciences; professional direction - 3.6. Law (Financial and Tax Law), announced for the needs of the Faculty of Law of SU.

Assoc. Dr. Atanas Ognyanov Simeonov from the Faculty of Law of SU is the only candidate in the announced competition. The same participated in it with **one monograph** on the topic: "Issuing decisions on the application of the customs legislation of the European Union", **two studies, eight articles and three study aids**.

The candidate is a Master of Laws at the University of St. Kl. Ohridski" since 1997. In the department of "Administrative and Legal Sciences" of the Faculty of Law of the SU "St. Kliment Ohridski" became an assistant in 1999, a senior assistant since 2002 and ch. assistant since 2008 in Financial and Tax Law. In 2008, after defending a dissertation on the topic: "Customs Obligation", he obtained a scientific and educational degree Doctor of Law. Since 2014, after defending a monographic work on the topic: "Tariff classification and origin of goods according to EU customs legislation", he is an associate professor of Financial and Tax Law.

In his educational activities, Associate Professor Simeonov presents himself as a highly respected and outstanding teacher of financial and, above all, customs law. Leads courses on "Customs Law" and "Financial Law" in the Law specialty of the Faculty of Law of SU, "Fundamentals of Financial Law" and "International Economic Organizations" in the specialty of International Relations of the Faculty of Law of SU. Leads lectures on "Fundamentals of Financial and Tax Law" at the Faculty of Economics of SU. In the doctoral school of the Faculty of Arts of the SU, he leads a lecture course on "Financial Control over Public Funds". He is currently also the academic supervisor of a doctoral student at the Department of Administrative and Legal Sciences of the Faculty.

Associate Professor Simeonov's expertise and academic knowledge of financial, tax and customs law make him a desirable lecturer at the practical seminars of the Supreme Administrative Court, the Customs Agency, and the Krastyu Tsonchev Lawyer Training Center. The candidate is known for successful practice, in the above-mentioned matter, as a lawyer at the Sofia Bar Association. He is a member of the editorial board of "Contemporary Law" magazine. In 2016, he was the Head of an international project on the topic "Challenges to the financial management and control of funds from the European Union" of the Faculty of Law of the SU "St. Kliment Ohridski", "APN" department.

From the documents submitted for participation in the competition, it is clear that Assoc. Dr. Atanas Ognyanov Simeonov meets all the specific requirements of the Law on the Development of the Academic Staff of the Republic of Bulgaria (LDASRB), the Regulations for implementation of the law on the Development of the Academic Staff of the Republic of Bulgaria and the Regulations for the conditions and procedures for acquiring scientific degrees and occupying academic positions at SU "St. Kliment Ohridski" for occupying the academic position of "professor", as all the requirements regarding the procedure and the presented scientific works have been met. T

The minimum national requirements, as well as the additional requirements of the SU, for occupying the academic position were exceeded, with 550 scientometric points out of 450 required being reached by groups of indicators.

The main monographic work submitted for review "Issuance of decisions on the application of the customs legislation of the European Union" - UI "St. Kliment Ohridski", 2023, ISBN: 978-954-07-5697-4 is in a volume of 453 pages. It consists of an introduction, four chapters, and a conclusion. There is a table of contents, a list of abbreviations, a rich bibliographic reference of 119 titles, of which 34 are by foreign authors. There are a total of 106 footnotes. The jurisprudence of the CJEU, the Supreme Court of Appeal and the Supreme Court of Appeals, related to the subject, has been thoroughly analyzed, and more than 70 decisions have been discussed. The conditions of the Law on the Development of the Academic Staff of the Republic of Bulgaria (LDASRB), the Regulations for implementation of the law on the Development of the Academic Staff of the Republic of Bulgaria have been met, as the built structure meets the main tasks set in the study.

In the first chapter, the difficulties related to the issuance of the decisions of the customs authorities, types, competence, action are discussed.

In chapter two, a place is given to the detailed examination of the way of application of the principle of "service initiation" and the participants in the various proceedings.

In chapter three, the various customs administrative procedures for cancellation, amendment, invalidation, resumption and control are discussed in detail.

Chapter four is entirely devoted to the specifics of issuing a favorable decision for binding information and an economic operator.

The comprehensive and comprehensive review of the work gives me reason to give a positive assessment of its qualities.

First of all, it is the first detailed and detailed study in the country of the customs regulations, introduced with the Customs Code of the Union, which entered into force in 2013. I am impressed by the scale of the research and the demonstrated detailed knowledge down to the smallest details and elements of the material being developed. The exhibition clearly shows that Associate Professor Simeonov "floats" in his own waters. This in-depth knowledge of his gives him the opportunity with ease and extremely accurate argumentation to advocate these, extract problems and offer options for their resolution. Extremely positive and rarely found in our scientific literature is the making of proposals for amendments, not only to our regulatory framework, but also to the regulatory framework of the EU. This shows that the Bulgarian legal science has long since become a part of the European one. The extremely adequate and well-argued proposal for the establishment of a common EU customs administration speaks for this. Since the revenue from customs duties is one of the main sources of funds in the EU (the EU itself was created as a customs union), it is absolutely logical and well-founded that Assoc. Prof. Simeonov's proposal to build a specialized administration dealing exclusively with the administration of this a significant source of funds in the union budget. Once there is a relatively common regulatory framework, procedures and a unified information system, it is absolutely logical to build a unified administration. This would bring the EU significantly closer to the goal of removing obstacles to the free movement of goods within the Union and the single market, as well as to their imports and exports.

I consider the proposal for structural and functional harmonization of the customs administrations of individual member states within the Union to be logical, adequate and timely.

In this regard, I support and consider it extremely important and useful to clarify the content of a number of concepts used in the Customs Code of the Union, and especially the concept of "goods". This is an old interest in the author's

previous works, and in the present monograph he demonstrates good thinking and development in his understanding, thoroughly building on it scientifically.

I also find a significant scientific contribution in the author's demonstrated ability to extract and formulate problems of the customs legal system at the national level and at the EU level, the lack of connection between them. There is a great administrative complexity and burden of the settled procedures, making both communication and practical tracking of the goods in real time difficult. A noted weakness is the lack of adequate control regarding goods brought into the territory of the Union, placed under the "transit" regime.

The conclusion and the criticisms made regarding the regulation of the issuance of individual administrative acts under the ICC, without taking into account the national specificities of the legislation of the member states, are correct, and I find the proposed mechanisms for solving the problems to be extremely resourceful and pragmatic. At the national level, a shortcoming was pointed out in the Law on Customs, in the reference to the APC and DOPC and the lack of coherence (synchrony) between them.

I support the conclusion reached about the inadmissibility of the requirement that the applicant, when issuing binding information, also indicate the legal basis for determining the origin. Here, the applicant only has to provide the facts, and not carry out the activities of the customs authorities and draw legal conclusions. It is their duty underlying whether or not to issue an act, and whether or not to perform an act. The maxim has been known since Roman times: "Da mihi factum, dabo tibi ius" - Give me the facts and I will give you the right! I also fully share the author's dissatisfaction, expressed in the monograph, regarding the action program related to the creation of a new Community customs system.

The situation is no different with the rest of his original publications presented by the candidate - the two studies, the articles and the aids.

In the studies "Customs cooperation within the framework of a comprehensive economic and trade agreement between Canada, of the one part,

and the European Union and its member states, of the other part. Rule of Law - Current Issues", ed. New Bulgarian University, 2021, pp. 64÷87, ISBN: 978-619-233-199-3 examines issues related to more efficient customs cooperation between the USA and Canada with the EU, and the need to create a centralized EU customs administration to facilitate internal and external communication.

The study "Decisions relating to binding information issued under the Customs Code of the Union", ed. New Bulgarian University, Law Journal of New Bulgarian University, issue: 1, 2023, ISSN (online): 1314-5797, 26 pp. is devoted to issues related to the issuance of decisions relating to binding information and overcoming the emerging contradictions.

The articles: "Customs violations and penalties in the legislative framework of the European Union." - 50 years of law on administrative violations and penalties - history, traditions, future. UI "St. Kliment Ohridski", 2020, pp. 74÷83, ISBN:978-954-07-4975-4; "Invalidation of favorable decisions issued by the customs authorities in accordance with the Customs Code of the Union", magazine "Contemporary Law" - Sofia: Sibi, 1990, ISSN 0861-1815, issue: 3, 2022, pp. 7-22, ISSN (print):0861-18-15, Ref, IEEE Xplore; "Cancellation and amendment of favorable decisions under the Customs Code of the Union", magazine "Norma", issue: 4, 2023, pp. 1÷13, Publishing House "Siela", ISSN (online): 1314-5118; "Revocation and amendment of decisions issued without prior application under the Customs Code of the Union", magazine "Norma", 2023, No. 1, pp. 1-10, ISSN (online): 1314-5118; "Customs cooperation within the framework of a comprehensive economic and trade agreement between Canada, of the one part, and the European Union and its Member States, of the other part" - Rule of law - Current issues. Sofia: NBU, 2021, pp. 64÷87. ISBN: 978-619-233-199-3; "Decisions relating to binding information issued in accordance with the Customs Code of the Union" - NBU, 2023, No. 1, pp. 12÷30. ISSN (online): 1314-5797, are dedicated to customs topics. With them, a number of problems in the activities of the customs administration at the national and EU

level have been localized, including a number of well-made proposals to overcome them, including the proposals de lege ferenda of the problems that have arisen.

At the same time, Prof. Simeonov demonstrates not only an interest in customs topics, but also in fundamental issues of Financial and Tax Law, such as - tax legal relations in the article: "The balance between the rights and obligations of passive entities in tax legal relations" - About the values in the right. Sofia: NBU, 2020, p.169÷175, ISBN:978-619-233-118-4; Budget law: "Proposals de lege ferenda to optimize revenues in the budget of BNT and BNR" - Media in Bulgaria - 30 years later. Sofia: NBU, 2020, pp. 237÷248, ISBN:978-619-233-143-6; VAT: "Concerning Constitutional Case No. 14 of 2019" Modern Law magazine. Sofia: Sibi, 2022, No. 1, pp. 52÷59, ISSN (print):0861-18-15; Corporate taxation: "On some issues regarding the deviation from taxation within the meaning of Art. 16 of the Law on corporate income taxation or the hidden distribution of profit in the sense of § 1, item 5 of the additional provisions of the Law on corporate income taxation" - Norma - Siela, 2023, No. 9, p. 1÷13, ISSN (online ): 1314-5118, in which he presents himself with equal authority.

In his works, the author has demonstrated his ability to handle and use a rich scientific toolkit. A number of methods and approaches have been used, such as - historical method, comparative legal analysis, documentary analysis, functional analysis, interdisciplinary method, etc. The author has a very good legal language, easy speech, the ability to reason and analyze logically, to criticize motivatedly and to draw convincing scientifically based conclusions. In all his scientific works there are proposals de lege ferenda for amendments to the legislation in force in the country and the EU.

## CONCLUSION

In view of the above stated in the review, I find that the scientific and practical qualities of the presented scientific works of Atanas Simeonov, as well as his authority as one of our best specialists in customs law, are indisputable, which is why I believe that the same meets the requirements for occupying the academic position of professor of the Law on the Development of the Academic Staff of the Republic of Bulgaria (LDASRB), the Regulations for implementation of the law on the Development of the Academic Staff of the Republic of Bulgaria and the Regulations for the terms and conditions for acquiring scientific degrees and holding academic positions at SU "St. Kliment Ohridski", which is why I recommend to the scientific jury and the Faculty Council of the Faculty of Law of SU "St. Kliment Ohridski" **to elect Assoc. Ph.D. Atanas Ognyanov Simeonov to the position of professor in professional direction 3.6 Law.**

15/03/2024

Sofia

Reviewer: .....

Associate Professor Dr. Juri. Kuchev