

ДЕПАРТАМЕНТ „ПРАВО“
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OPINION

from Prof. Dr. Raina Nikolova, lecturer at New Bulgarian University and titular external member of the scientific jury regarding the candidacy of Associate Professor Dr. Atanas Ognyanov Simeonov in a competition for the academic position of "professor" in the field of higher education: 3 Social, economic and legal sciences, in a professional direction: 3.6. Law (Financial and Tax Law) at the Faculty of Law of Sofia University "St. Kliment Ohridski"

1. Data on the candidate related to the educational and scientific degree "doctor"

Assoc. Prof. Atanas Simeonov holds a Master's degree in law from Sofia University "St. Kliment Ohridski" since 1997, certified by diploma No. Series A-97 SU No. 134734/1997. Acquired legal capacity certified by Certificate No. 1799/11.02. 1999 of the Ministry of Justice of the Republic of Bulgaria.

In 2008, he acquired the educational and qualification degree "Doctor of Law" in the scientific specialty 05.05.07 "Financial Law" of the SU "St. Kliment Ohridski", certified with diploma No. 32522/21.07.2008 of the Higher Attestation Commission under the Council of Ministers of the Republic of Bulgaria., based on the protected thesis "Customs Obligation".

2. Data on the candidate related to the academic position held

Associate Professor Dr. Atanas Simeonov joined the Faculty of Law of the SU "St. Kliment Ohridski", Department of "Administrative and Legal Sciences". He held this position in the period 1999 - 2002. He successively held positions in the same higher school, faculty, in the department of "Administrative and Legal Sciences" and in professional direction 3.6. The academic positions of "senior assistant" (2002 - 2008), "principal assistant" (2008 - 2014) and "associate professor" (2014 - present without interruption) are in law. Holds the academic position of "associate professor" under 3.6. Law (Financial Law) based on the competition and defense of the monographic work "Tariff classification and origin of goods according to EU customs legislation". Sofia: "Sibi" Publishing House 2014, 254 p., ISBN 978-954-730-867-1 (Certificate No. SU 2014 - 180/5.11.2014) and based on Order No. RD 22-4635 /24.10.2014 . of the Rector of SU St. "Kliment Ohridski".

3. Data about the candidate related to his activity as a specialist from the practice with proven achievements in the field of the professional field

From 2003 to the present, Atanas Simeonov is a lawyer at the Sofia Bar Association. In his capacity as a specialist with extensive practical experience, the candidate in the competition has prepared a project for a by-law - Ordinance on the creation of zones with low emissions of harmful substances in the atmospheric air on the territory of the Metropolitan Municipality, adopted by Decision No. 931 of the Metropolitan Municipal Council on Protocol No. 67 of 15.12.2022, in force from 1.12.2023.

4. Data on published monographic work and its scientific contributions

4.1. The monograph "Issuance of decisions on the application of the customs legislation of the European Union", Sofia: UI "St. Kliment Ohridski", 2023, ISBN: 978-954-07-5697-4, consists of 453 pages. Contains 115 footnotes and refers to 118 pieces of scientific literature (monographs, studies and articles) in Bulgarian (89), Russian (6), French (15), English (7) and Dutch language (1). The national judicial practice is very seriously advocated: decisions of the Administrative Court - Sofia City (2) and of the Supreme Administrative Court (72), as well as decisions of the Court of the European Union (5). It is structured in an introduction, four chapters consisting of sections, a conclusion and a bibliography.

The introduction presents the main highlights of the theoretical development.

Chapter one of the scientific work is dedicated to the issuing of decisions by the customs authorities on a submitted application. It presents in detail the main issues that pose certain difficulties to the implementation of this type of activity - what is the decision issued by the customs authorities; the categorization of the types of decisions of the customs authorities; who is competent to issue such a decision customs authority; procedural aspects of the right to be heard; delivery of the decision; term of validity of the same.

Chapter two of the monograph "Official Issuance of Decisions by a Customs Authority" examines the main principle in executive activity - official initiation. This part of the essay discusses in great detail the types of participants in administrative proceedings and their individual role in issuing decisions by an ex officio customs authority.

Chapter three "Management of decisions issued by customs authorities" focuses on the actions of customs authorities in controlling the way in which the rights are exercised or the obligations provided for in the legal norm are fulfilled. Various administrative procedures were discussed: cancellation, amendment or invalidation of an issued decision; review and monitoring. A comparative review with the Institute of Resumption of Proceedings for the Issuance of Individual Administrative Acts under the Administrative Procedure Code has been carried out very well.

Chapter four "Special procedure for issuing a favorable decision for binding information and authorization for an approved economic operator" goes into the specifics of customs issues - to the main questions about the essence, the application for issuance, decisions for issuing a binding tariff information ("BTI decisions") and decisions to issue binding information on origin ("BIO decisions"), their inapplicability (invalidity).

The conclusion of the monograph comprehensively summarizes all the conclusions drawn by the author in the analysis of the considered legal institute.

4.2. The overall assessment for the monographic work is as follows:

The scientific work "Issuing Decisions on the Application of the Customs Legislation of the European Union" authored by Associate Professor Dr. Atanas Simeonov is a comprehensive, impeccably structured and complete study in the field of financial law. It is prepared independently. The originality of the work submitted for opinion is indisputable. The scientific development is devoted to an actual and extremely important modern topic, which stands out for its strict specificity and considerable complexity. Particularly valuable and useful are both the scientific analyzes made and the proposals for legislative changes "de lege ferenda", which Assoc. Dr. Atanas Simeonov makes in his monograph. They demonstrate not only theoretical but also practical competence, which is why they are particularly important for a fuller understanding of the doctrinal issue at hand.

Prepared carefully, with precision and thoroughness, the scientific study contains the main groups of problems of the executive activity of issuing decisions on the application of EU customs legislation in their entirety, consistency and functionality. The complex approach used by Associate Professor Dr. Atanas Simeonov has helped in an original way to make legal connections between essential institutes in the field of the general theory of law, the law of the European Union, administrative law, administrative and administrative penal process, financial law. This interdisciplinary nature of the scientific work has had an extremely positive impact on the analysis and theoretical conclusions. Excellent knowledge of EU legislation and national legislation has contributed to the creation of a comprehensive intellectual product.

The scientific contributions of the monographic work "Issuing decisions on the application of the customs legislation of the European Union" in the field of financial law and administrative law and process are numerous. They are related both to the legal theory and to the practice of the specific executive activity and the decisions of the national administrative judicial bodies and the CJEU. This is also one of the most valuable achievements of scientific writing. Emphasis in the monographic work shows an aspiration to comment on essential problems of customs activity within the EU. The conclusions made undoubtedly enrich the modern practice and interpretative activity. They have demonstrated a strong ability to link research with law enforcement. Critical notes contribute to the improvement of customs legislation and reach the basis of theoretical activity, namely: understanding the legal reality and making professional efforts to improve it.

5. Description and evaluation of the other publications in specialized scientific publications in the field of the competition, which do not repeat those presented for the acquisition of the educational and scientific degree "doctor" and their scientific contributions

Associate Professor Dr. Atanas Simeonov also participated in the present competition with the following other publications, the contributions of which in the field of financial law, customs law and tax law, I fully acknowledge, as indicated by him:

5.1. The balance between the rights and obligations of the passive entities in tax relations. Q: About values in law. Sofia: New Bulgarian University, 2020, p.169-175, ISBN:978-619-233-

118-4. This scientific work examines the position of the passive entity in the tax legal relationship and the ever-increasing volume of obligations with which it is burdened to fulfill.

5.2. Customs violations and penalties in the legislative framework of the European Union. In: "50 years of ZANN - history, traditions, future". Sofia: "St. Kliment Ohridski", 2020, pp. 74-83. ISBN 978-954-07-4975-4. The main emphasis of the article is the harmonization of the rules, in such a way that the same violation of the customs legislation in each EU country provides for the imposition of the same sanctions.

5.3. Proposals de lege ferenda to optimize revenues in the budget of BNT and BNR. Q: The media in Bulgaria - 30 years later. Sofia: New Bulgarian University, 2020, pp. 237-248, ISBN:978-619-233-143-6. In this scientific research, with a markedly creative character, a number of proposals de lege ferenda have been made on how the annual budget of the Bulgarian National Television and the Bulgarian National Radio can be optimized in order to more efficiently and rationally spend the funds received as a budget subsidy, with a view to protecting the public interest.

5.4. Regarding Constitutional Case No. 14 of 2019 - Modern Law. Sofia: Sibi, 2022, No. 1, pp. 52-59, ISSN (print):0861-18-15. The article examines the issue of the specifics of the legal consequences that occur in the event of non-fulfillment of the duty to register for tax, which the Law on Value Added Tax raises as a legal event, upon the occurrence of which an obligation to carry out official registration in accordance with the law arises. as well as public state receivables in the amount of VAT due.

5.5. Annulment of favorable decisions issued by customs authorities under the Customs Code of the Union. – Modern law. - Sofia: Sibi, 2022, No. 3, pp. 7-22, ISSN (print): 0861-18-15. The article is part of a larger study related to the administrative service provided by the customs administration of EU countries and aims to clarify and analyze problematic issues.

5.6. Cancellation and amendment of decisions issued without prior application in accordance with the Customs Code of the Union. – Norma. - Sofia: Siela, 2023, No. 1, pp. 1-10, ISSN (online): 1314-5118. The publication has identical doctrinal value as described in the previous point.

5.7. Cancellation and amendment of favorable decisions under the Customs Code of the Union. – Norma. - Sofia: Siela, 2023, No. 4, pp. 1-13, ISSN (online): 1314-5118. The publication is of identical scientific value as that of the previous two points.

5.8. On some issues regarding the deviation from taxation within the meaning of Art. 16 of the Act on Corporate Income Taxation or the hidden distribution of profit within the meaning of § 1, item 5 of the additional provisions of the Act on Corporate Income Taxation. – Norma. - Sofia: Siela, 2023, No. 9, pp. 1-13, ISSN (online): 1314-5118. The scientific research covers the issues related to the payment of monetary bonuses according to the order established by the employer in favor of the manager of a company carrying out economic activity, who is also a partner, as well as in favor of other partners and/or other employees and/or workers, with which the company, as an employer, is in an employment relationship and whether this type of payment constitutes a deviation from taxation within the meaning of Art. 16 of the ZKPO.

5.9. 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. In: Rule of Law - Current Issues. Sofia: New Bulgarian University, 2021, pp.

64-87. ISBN: 978-619-233-199-3. The purpose of this study is to draw attention to a regulatory framework that requires serious development and elaboration.

5.10. Decisions relating to binding information issued under the Customs Code of the Union. – Law journal of the New Bulgarian University. Sofia: New Bulgarian University, 2023, No. 1, pp. 12-30. ISSN (online): 1314-5797. Particular points of contribution are related to the clarification of the need to unify the Union customs legislation in such a way that the administrative penal system is identical in the individual member states, because otherwise it means that the customs operators will be in an unequal position, regarding the way in which customs violations and crimes are sanctioned, which leads to the violation of one of the main freedoms in the EU, related to the free movement of goods.

My overall assessment regarding the content of the specified additional 10 articles and studies of the candidate in the competition testify to the highest possible degree of professional and scientific qualification achieved by Assoc. Dr. Atanas Simeonov, insofar as he examines extensively, thoroughly and with great expertise all characteristics of a number of institutions of customs law. These efforts of his undoubtedly enrich the national public law doctrine.

6. Fulfillment of minimum national and additional scientometric requirements

6.1. Indicator group A (50 out of 50 required)

The candidate has independently prepared and defended a dissertation on the topic "Customs Obligation", SU "St. Kliment Ohridski", public defense on 19.05.2008

6.2. Indicator group B (100 out of 100 required)

There is a monographic work "Issuing decisions on the application of the customs legislation of the European Union". Sofia: University Publishing House "St. Kliment Ohridski", 2023, 453 pp. ISBN: 978-954-07-5697-4

6.3. Indicator group D (110 out of 100 required)

a) Articles and reports published in non-refereed peer-reviewed journals or published in edited collective volumes

1. The balance between the rights and obligations of the passive subjects in tax relations. Q: About values in law. Sofia: New Bulgarian University, 2020, p.169-175, ISBN:978-619-233-118-4.

2. Customs violations and penalties in the legislative framework of the European Union. In: "50 years of ZANN - history, traditions, future". Sofia: "St. Kliment Ohridski", 2020, pp. 74-83. ISBN 978-954-07-4975-4.

3. Proposals de lege ferenda to optimize revenues in the budget of BNT and BNR. Q: The media in Bulgaria - 30 years later. Sofia: New Bulgarian University, 2020, pp. 237-248, ISBN:978-619-233-143-6.

4. Regarding Constitutional Case No. 14 of 2019 – Modern Law. Sofia: Sibi, 2022, No. 1, pp. 52-59, ISSN (print):0861-18-15.

5. Annulment of favorable decisions issued by the customs authorities in accordance with the Customs Code of the Union. – Modern law. - Sofia: Sibi, 2022, No. 3, pp. 7-22, ISSN (print): 0861-18-15.

6. Cancellation and amendment of decisions issued without prior application in accordance with the Customs Code of the Union. – Norma. - Sofia: Siela, 2023, No. 1, pp. 1-10, ISSN (online): 1314-5118.

7. Cancellation and amendment of favorable decisions in accordance with the Customs Code of the Union. – Norma. - Sofia: Siela, 2023, No. 4, pp. 1-13, ISSN (online): 1314-5118.

8. On some issues regarding the deviation from taxation within the meaning of Art. 16 of the Act on Corporate Income Taxation or the hidden distribution of profit within the meaning of § 1, item 5 of the additional provisions of the Act on Corporate Income Taxation. – Norma. - Sofia: Siela, 2023, No. 9, pp. 1-13, ISSN (online): 1314-5118.

b) Studies published in non-refereed peer-reviewed journals or published in edited collective volumes

1. 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. In: Rule of Law - Current Issues. Sofia: New Bulgarian University, 2021, pp. 64-87. ISBN: 978-619-233-199-3.

2. Decisions relating to binding information issued pursuant to the Customs Code of the Union. – Law journal of the New Bulgarian University. Sofia: New Bulgarian University, 2023, No. 1, pp. 12-30. ISSN (online): 1314-5797.

6.4. Indicator group D (180 out of 100 required)

a) Simeonov, Atanas. Tariff classification and origin of goods according to EU customs legislation. Sofia: Sibi, ISBN 978-954-730-867-1. Quoted by: author Ani Vanova Miteva. Discrimination in international tax law. Sofia: "Paradigma", 2022, p. 67, ISBN 978-954-326-483-4.

b) Simeonov, Atanas. Tariff classification and origin of goods according to EU customs legislation. Sofia: Sibi, ISBN 978-954-730-867-1. Cited by: author Ginka Valerieva Simeonova. Sanctions under Art. 162, para. 6 and para. 7 of the Code of Civil Procedure - similarities and differences with the sanctions under the ZANN. In: "50 years of the Law on Administrative Offenses and Penalties - History, Tradition and Future". Sofia: "St. Kliment Ohridski", 2019, p. 321; ISBN 978-954-07-4975-4.

c) Simeonov, Atanas. Tariff classification and origin of goods according to EU customs legislation, Sibi, Sofia, ISBN 978-954-730-867-1, Sibi publishing house. Quoted by: author Ginka Simeonova. The principle of equality of rights and direct taxes in the EU. Q: The rights of citizens and their protection. Sofia: New Bulgarian University, 2019, p. 453. ISBN 978-619-233-079-8 (book edition) 978-619-233-078-1 (electronic edition).

d) Simeonov, Atanas. Tariff classification and origin of goods according to EU customs legislation, Sibi, Sofia, ISBN 978-954-730-867-1, Sibi publishing house. Cited by: author

Ginka Valerieva Simeonova. Non-tax public receivables originating in the European Union. Sofia: New Bulgarian University, 2021, p. 17. ISBN: 9786192331580.

e) Simeonov, Atanas. Application of the interested person for the issuance of decisions related to the application of the customs legislation of the European Union. – IUS ROMANUM, issue: 1, 2018, ISSN 2367-7007 – 2018. Cited by: author Kapka Georgieva. About the possibility of imposing administrative penalties with an individual administrative act. In: 50 years of the Law on Administrative Offenses and Penalties - History, Tradition and Future. Sofia: "St. Kliment Ohridski", 2019, p. 242. ISBN 978-954-07-4975-4.

f) Simeonov, Atanas. Application of the interested party for the issuance of decisions related to the application of the customs legislation of the European Union, IUS ROMANUM, issue: 1, 2018, ISSN 2367-7007 - 2018. Cited by: author Ginka Valerieva Simeonova. C: Non-fiscal public claims originating in the European Union. Sofia: New Bulgarian University, 2021, p. 224; ISBN: 9786192331580.

g) Simeonov, Atanas. Application of the interested party for the issuance of decisions related to the application of the customs legislation of the European Union, IUS ROMANUM, issue: 1, 2018, ISSN 2367-7007 - 2018. Quoted by: Ginka Simeonova in the article The principle of equality in rights and direct taxes in the EU. Q: The rights of citizens and their protection. Sofia: New Bulgarian University, 2019, p. 453. ISBN 978-619-233-079-8 (book edition) 978-619-233-078-1 (electronic edition).

h) Simeonov, Atanas. Subsequent control of the declaration under Art. 84 et seq. of the Law on Customs. – Contemporary Law, 2009, No. 4, p.: 32-54, ISSN 0861-18-15. Quoted by: author Ani Vanova Miteva. Discrimination in international tax law. Sofia: "Paradigma", 2022, p. 67. ISBN 978-954-326-483-4.

i) Simeonov, Atanas. Liability of the guaranteeing association in case of irregularity of the TIR operation. – Contemporary Law, 2003, No. 5, pp. 7-18. ISSN 0861-18-15. Quoted by: author Ani Vanova Miteva. Discrimination in international tax law. Sofia: "Paradigma", 2022, p. 67. ISBN 978-954-326-483-4.

k) Simeonov, Atanas. Incurrence of import customs duty. – Contemporary Law, 2002, No. 1, pp. 44-55. ISSN 0861-18-15. Quoted by: author Ani Vanova Miteva. Discrimination in international tax law. Sofia: "Paradigma", 2022, p. 67. ISBN 978-954-326-483-4.

l) Simeonov, Atanas. Incurrence of import customs duty. – Modern law. 2002, No. 1, pp. 44-55. ISSN 0861-18-15. Cited by: author Ginka Valerieva Simeonova. Sanctions under Art. 162, para. 6 and para. 7 of the Code of Civil Procedure - similarities and differences with the sanctions under the ZANN. In: "50 years of the Law on Administrative Offenses and Penalties - History, Tradition and Future". Sofia: "St. Kliment Ohridski", 2019, p. 321; ISBN 978-954-07-4975-4.

m) Simeonov, Atanas. Incurrence of import customs duty. – Contemporary Law, 2002, No. 1, pp. 44-55. ISSN 0861-18-15. Cited by: author Ginka Valerieva Simeonova. Non-tax public receivables originating in the European Union. Sofia: New Bulgarian University, 2021, p. 17. ISBN: 9786192331580.

n) Simeonov, Atanas. About the new legal regulation of customs duties. – Contemporary Law, 2000, No. 1, pp. 40-52. ISSN 0861-18-15. Cited by: author Ginka Valerieva Simeonova. Sanctions under Art. 162, para. 6 and para. 7 of the Code of Criminal Procedure - similarities

and differences with the sanctions under the ZANN. In: "50 years of the Law on Administrative Offenses and Penalties - History, Tradition and Future". Sofia: "St. Kliment Ohridski", 2019, p. 321; ISBN 978-954-07-4975-4.

o) Simeonov, Atanas. About the new legal regulation of customs duties. – Contemporary Law, 2000, No. 1, pp. 40-52. ISSN 0861-18-15. Cited by: author Ginka Valerieva Simeonova. Non-tax public receivables originating in the European Union. Sofia: New Bulgarian University, 2021, p. 17. ISBN: 9786192331580.

p) Simeonov, Atanas. About the new legal regulation of customs duties. – Contemporary Law, 2000, No. 1, pp. 40-52. ISSN 0861-18-15. Quoted by: author Ani Vanova Miteva. Discrimination in international tax law. Sofia: "Paradigma", 2022, p. 67. ISBN 978-954-326-483-4.

r) Simeonov, Atanas. Issuance and administrative appeal of decrees for compulsory collection of public state receivables issued by customs authorities. – Contemporary Law, 2000, No. 6, pp. 18-29. ISSN 0861-18-15. Quoted by: author Ani Vanova Miteva. Discrimination in international tax law. Sofia: "Paradigma", 2022, p. 67. ISBN 978-954-326-483-4.

s) Simeonov, Atanas. Issuance and administrative appeal of decrees for compulsory collection of public state receivables issued by customs authorities. – Contemporary Law, 2000, No. 6, pp. 18-29. ISSN 0861-18-15. Cited by: author Kapka Georgieva. About the possibility of imposing administrative penalties with an individual administrative act. In: 50 years of the Law on Administrative Offenses and Penalties - History, Tradition and Future. Sofia: "St. Kliment Ohridski", 2019, p. 242. ISBN 978-954-07-4975-4.

t) Simeonov, Atanas. Customs Union and Common Customs Administration of the EU. In: 10 years in the European Union – impact on the development of public policies and legislation. Sofia: New Bulgarian University, 2019, pp. 182-189. ISBN 978-619-233-025-5. Quoted by: author Ginka Simeonova. The principle of equality of rights and direct taxes in the EU. Q: The rights of citizens and their protection. Sofia: New Bulgarian University, 2019, p. 453. ISBN 978-619-233-079-8 (book edition) 978-619-233-078-1 (electronic edition).

u) Simeonov, Atanas, Simeonova, Ginka. The principle of legal certainty and the principle of legitimate expectations - a guarantee for the beneficiary when spending funds from EU funds. In: Challenges to financial management and control of funds from the European Union. Sofia: "St. Kliment Ohridski", 2016, pp. 234-249, ISBN 978-954-07-4203-8, 2016. Cited by: author Ginka Valerieva Simeonova. Non-tax public receivables originating in the European Union. Sofia: New Bulgarian University, 2021, p. 207. ISBN: 9786192331580.

v) Simeonov, Atanas, Simeonova, Ginka. Effect of the judicial decision to cancel or declare nullity of by-law administrative acts. – IUS ROMANUM, 2018, No. 1. ISSN 2367-700. Quoted from: author Nicoleta Kuzmanova. Grounds for administrative punishment in the special part of the criminal code (discussion issues). In: 50 years of the Law on Administrative Offenses and Penalties - History, Tradition and Future. Sofia: "St. Kliment Ohridski", 2019, p. 275. ISBN 978-954-07-4975-4.

6.5. Indicator group E (100 out of 100 required)

- a) Head of an international project on "Challenges to financial management and control of funds from the European Union" (Faculty of Law, SU "St. Kliment Ohridski", Department of "Administrative and Legal Sciences"). Implementation start date: April 2016. Implementation end date: December 2016. Scientific area: 3.6. LAW contract No. 156 of 12.04.2016
- b) Published university textbook: Collection of sample tests on financial and tax law. Sofia: Nova Zvezda, 2023, 96 pp. ISBN 978-619-198-177-9.
- c) Published university textbook: Collection of financial law cases. Sofia: Nova Zvezda, 2023, 70 pp. ISBN 978-619-198-175-5.
- d) Published university textbook: Collection of tax law and tax process cases. Sofia: Nova Zvezda, 2023, 70 pp. ISBN 978-619-198-174-8.

6.6. Indicators under Art. 112, para. 2 of the Regulations on the terms and conditions for acquiring scientific degrees and occupying academic positions at SU "St. Kliment Ohridski"

a) Additional indicators related to the educational activity

1. It can be seen from the reports presented by the administration of the SU "St. Kliment Ohridski", in the period 2018 - 2023, the candidate in the competition Atanas Simeonov has fulfilled all the requirements for classroom and non-auditory employment.
2. Carried out experience sharing in teaching and courses and supervision and counseling of colleagues.
3. Has provided training in a practical environment outside the relevant higher education institution or scientific organization.
4. He taught in the specialty of a foreign language, leading the course "Bulgarian, European and international tax law" at the Faculty of Economics, SU "St. Kliment Ohridski".

b) Additional indicators related to scientific research activity

1. In the period 2009 - 2023, he conducted trainings and participated in numerous conferences with plenary reports and seminars, organized by the Supreme Administrative Court of the Republic of Bulgaria, National Training Center of the Customs Agency, Association of Prosecutors in Bulgaria, State Agency "National Security", Lawyer Training Center "Krastyu Tsonchev".
2. He supervised doctoral student Radost Valeva, who is currently preparing her scientific work.
3. He led a course at the doctoral school "Financial control over public funds".
4. He consulted his colleagues Silyanovski, Miteva and Mileva with the aim of publishing their articles in the magazine "Contemporary Law".

7. Contest details

7.1. In "State Gazette", no. 96 of 17.11.2023 The Faculty of Law of the University of Sofia "St. Kliment Ohridski" announces a competition for the academic position of "professor" in the field of higher education: 3. Social, economic and legal sciences by professional direction: 3.6. Law (Financial and Tax Law).

7.2. Pursuant to Art. 4 and Art. 25 of the Law on the Development of the Academic Staff in the Republic of Bulgaria (ZRASRB); Art. 57, para. 1-2 of the Regulations for the implementation of the RSARB; Art. 108, para. 1 and para. 3 of the Regulations on the terms and conditions for acquiring scientific degrees and holding academic positions at SU "St. Kliment Ohridski" and decision of the Faculty Council of the Faculty of Law, adopted with Protocol No. 10 of 26.09.2023, with order No. 38-630/29.11.2023 of the Rector of SU "St. Kliment Ohridski" I have been designated as a titular external member of a scientific jury in the announced competition for the academic position of "professor" by professional direction: 3.6. Law (Financial and Tax Law) at SU "St. Kliment Ohridski", Faculty of Law.

7.3. On 29.01.2024, on the basis of Art. 119, para. 3 of PURPNSZADSU, the scientific jury proceeded to check the minimum national requirements for holding the position of "professor" under 3.6 Law (Financial and Tax Law) as specified in Art. 115, para. 1, item 5 of PURPNSZADSU. With Protocol No. 1 of the same date (year 2), the scientific jury decided that Assoc. Dr. Atanas Simeonov covered the minimum required points by groups of indicators for the various scientific degrees and academic positions, regulated in PPZRASRB and based on this he was admitted to participation in the competition for the position of "professor" in 3.6 Law (Financial and tax law).

7.4. At the first meeting of the scientific jury in the announced competition for the occupation of the academic position "professor" by professional direction 3.6. Law (Financial and Tax Law) I was assigned to prepare an opinion regarding the candidacy of the only participant in the competition (item 3).

Conclusion

On the basis of the Law on the Development of the Academic Staff in the Republic of Bulgaria, the regulations for its application, Art. 105, para. 1 of the Regulations on the terms and conditions for acquiring scientific degrees and occupying academic positions at SU "St. Kliment Ohridski" and the documents and evidence presented in the competition, I give the following assessment for the candidate Assoc. Ph.D. Atanas Ognyanov Simeonov:

1. has an educational and scientific degree "doctor" in the same specialty as the announced competition;
2. he held the academic position of "associate professor" for 9 years at the same university and during that time he conducted lectures and seminars, as well as extra-auditory ones, being a prominent specialist in practice with proven achievements in the field of financial, customs and tax law;
3. submitted a published monographic work "Issuing decisions on the application of the customs legislation of the European Union" from the field of the competition, which does not

repeat the publications presented for the acquisition of the educational and scientific degree "doctor";

4. has presented 10 other publications in specialized scientific publications in the field of the competition with significant scientific contributions, which are not repeated with those presented for the acquisition of the educational and scientific degree "doctor";

5. meets the minimum national requirements of Art. 2b of ZRASRB for scientific field 3. "Social, economic and legal sciences", professional direction 3.6. "Law" (550 out of 450 required) and the additional requirements of SU "St. Kliment Ohridski";

6. there is no proven plagiarism in his scientific works in accordance with the law.

My personal impressions of Prof. Dr. Atanas Simeonov are that he is an extremely competent professional. He attaches great importance to detailed and precise studies of every phenomenon he studies in the field of financial law. An inherent feature of his scientific activities, which I became familiar with within the framework of the present procedure, is the theoretical and creative temptation to look for the future effect of the introduction of new institutions in the Community regulatory framework, to question certain legislative practices and to study their possible shortcomings, to offer his own solutions, which he shares openly and in good faith with the collegiate community. As an author, he uses both current and older, but always relevant sources, since his main goal is to achieve a complex nature of each doctrinal expression. Therefore, a common approach in his theoretical work is the use not only of the comparative law, but also of the historical-law approach in scientific research. His publications stand out for their distinct individuality and remarkable expert value.

Apart from narrow scientific activities, I can say that Assoc. Dr. Atanas Simeonov is an excellent university teacher who adheres to academic ethics and professionalism to the highest degree. Teaching is a complex skill, which is given to the best of the candidate in this competition. I discovered this important quality in my colleague during our joint work on conducting the state exams in public law sciences.

Bearing in mind the above, I find that the candidacy of Assoc. Dr. Atanas Ognyanov Simeonov corresponds to the national minimum requirements and the additional ones of SU "St. Kliment Ohridski", who apply for the academic position of "professor". On this basis, I present my positive opinion regarding the candidate in the competition, proposing that the Faculty of Law of Sofia University "St. Kliment Ohridski" elect Assoc. Dr. Atanas Ognyanov Simeonov to the academic position of "Professor" in the field of higher education 3. Social , economic and legal sciences, in a professional direction 3.6. Law (Financial and Tax Law).

11/03/2024 Reviewer:

Prof. Dr. Raina Nikolova,

teacher at NBU