

OPINION

by Assoc. Professor Evelina Dimitrova Stoeva – Dimitrova, PhD,

Faculty of Law, Sofia University "St. Kliment Ohridski"

Member of the Academic Board of Examiners of the competition for the filling of the academic post of "Professor" in the field of higher education announced in the State Gazette (Issue of 96 dated 17.11.2023) 3. Social, Economic and Legal Sciences, in the professional field 3.6. Law (Financial and Tax Law)

I. Data on the competition and on the satisfaction the specified scientometric indicators

By Order No. ПД-38-630/29.11.2023 of the Rector of Sofia University "St. Kliment Ohridski" (SU) I have been appointed as a member of the Academic Board of Examiners for the competition for the academic post of *professor* in the field of higher education 3. Social, Economic and Legal Sciences, in the professional field 3.6. Law (Financial and Tax Law), announced as needed by the Faculty of Law of Sofia University in State Gazette, Issue 96 of 17.11.2023.

In my capacity as a member of the Academic Board of Examiners for the above competition, I submit my opinion on the fulfilment of the substantive requirements for the academic post of *professor* in the professional field 3.6 Law (Financial and Tax Law) of the Development of Academic Staff in the Republic of Bulgaria Act, the Rules on the Implementation of the Development of Academic Staff in the Republic of Bulgaria Act and the Rules on the Conditions and Procedure for the Acquisition of Academic Degrees and the Filling of Academic Posts at Sofia University "St. Kliment

Ohridski” by the only participant in the competition, *Atanas Ognyanov Simeonov, PhD* currently holding the academic post of *Associate Professor in Financial and Tax Law* at the Department of Administrative Law of the Faculty of Law of SU.

From the documents submitted for participation in the competition it is evident that Assoc. Prof. Atanas Simeonov, PhD, has fulfilled the conditions for the occupying of the academic post “Professor” under Articles 115 and 122, Para. 2 of the Rules on the Conditions and Procedure for the Acquisition of Academic Degrees and Filling of Academic Posts at Sofia University “St. Kliment Ohridski”, as follows:

(1) in holding the higher education and academic degree of *Doctor of Law* (Diploma No. 32522/21.7.2008);

(2) in having held the academic post of *Associate Professor* at the Faculty of Law of the Sofia University for not less than two years (the entire academic tenure of Assoc. Prof. Simeonov has been as a lecturer at the Faculty of Law of SU as: Assistant Professor from 1999 to 2003; Chief Assistant Professor from 2003 to 2008; Senior Assistant Professor from 2008 to 2014 *and ten years as Associate Professor from 2014 to the present*);

(3) in having presented a monograph – “*Issuing Decisions on the Implementation of the Customs Legislation of the European Union*”, St. Kliment Ohridski University Press, Sofia, 2023, 453 pages, ISBN:978-954- 07-5697-4;

(4) in having presented ten other original scholarly publications (studies and articles) that do not replicate the scholarly publications submitted in the competition for the academic post of *Associate Professor*, as follows:

4.1. “*The Balance between the Rights and Obligations of Passive Entities in the Tax Legal Relations*”, published in: *On Values in Law*, New Bulgarian University, 2020, pp. 169-175, ISBN:978-619-233-118-4;

4.2. *“Customs Offences and Penalties in the Legislative Framework of the European Union”*, published in 50 Years Administrative Violations and Sanctions Act - History, Traditions, Future, St. Kliment Ohridski University Press, 2020, pp. 74-83, ISBN:978-954-07-4975-4;

4.3. *“Proposals ‘de lege ferenda’ for Optimizing Revenues in the Budget of BNT and BNR”*, published in: “Media in Bulgaria: 30 years later”, New Bulgarian University 2020, pp. 237-248, ISBN:978-619-233-143-6;

4.4. *“On Constitutional Case No. 14 of the year 2019”*, published in the journal “Contemporary Law” - Sofia: Sibi, issue: 1, 2022, pp. 52-59, ISSN (print):0861-18-15;

4.5. *“Invalidation of Favourable Decisions issued by Customs Authorities pursuant to the Procedures of the EU Customs Code”*, published in the journal “Contemporary Law” - Sofia: Sibi, ISSN 0861-1815, issue: 3, 2022, pp. 7-22, ISSN (print):0861-18-15;

4.6 *“Revocation and Amendment of Decisions issued without Prior Application under the Customs Code of the Union”*, published in the journal “Norma”, issue: 1, 2023, pages 1-10, Ciela Publishing House, ISSN (online): 1314-5118;

4.7 *“Cancellation and Amendment of Favourable Decisions under the Customs Code of the Union”*, published in the journal “Norma”, issue: 4, 2023, pages 1-13, Ciela Publishing House, ISSN (online): 1314-5118;

4.8. *“On Some Issues regarding the Exemption from Taxation within the meaning of Art. 16 of the Corporate Income Taxation or the Hidden Distribution of Profit within the meaning of § 1, item 5 of the Additional Provisions of the Corporate Income Tax Act”*, published in the journal “Norma”, issue: 9, 2023, pp. 1-13, Ciela Publishing House, ISSN (online): 1314-5118;

4.9. *“Customs Cooperation in the Framework of a Comprehensive Economic and Trade Agreement between Canada, on the one hand, and the*

European Union and its Member States, on the other”, published in: Rule of Law - Current Issues, New Bulgarian University, 2021, pp. 64-87, ISBN: 978-619-233-199-3;

4.10. “*Decisions Related to Binding Information issued under the Union Customs Code*”, published in: Law Journal of New Bulgarian University (Law Journal of the NBU), Issue: 1, 2023, ISSN (online): 1314-5797.

(5) the minimum national requirements, and the additional requirements of the Sofia University, for the filling of the academic post of *professor* have been exceeded in the groups of indicators A, C, D, E, F according to Table 1 of the Rules on the Implementation of the Development of Academic Staff in the Republic of Bulgaria Act - 550 scientometric points out of the 450 points required, distributed as follows:

5.1. Group A Indicators (*50 out of 50 required scientometric points*) - defended dissertation on the topic “Customs Obligation”;

5.2. Group C Indicators (*100 out of 100 required scientometric points*) – a monograph (ISBN 978-954-07-5697-4) submitted for participation in the competition, reviewed, edited by a scholar, which contains a complete and comprehensive scholarly research of a fundamental institute of financial (customs) law - the decisions of customs authorities on the application of EU customs legislation, issued, upon application, by an interested party. The work is an original academic work, which does not repeat or summarize existing knowledge in the field of financial (customs) law, contains an extensive content, a rich bibliography in Bulgarian and English, and references in the text to other academic works. The volume of the scholarly research significantly exceeds the minimum scientometric requirements for this indicator.

5.3. Group D Indicators (*110 out of 100 required scientometric points*) - published 2 studies and 8 articles in journals reviewed by a scholar and edited collective volumes after acquiring the academic post of *Associate Professor*;

5.4. Group E Indicators (*190 out of 100 required scientometric points*) - 19 citations in scholarly editions listed in the national reference list of NACID;

5.5. Group F Indicators (*100 out of 100 required scientometric points*) - Assoc. Prof. Simeonov is the head of an international project funded by the Scientific Research Fund of Sofia University “St. Kliment Ohridski” (Contract No. 156 of 12.04.2016), on the topic “Challenges to the Financial Management and Control of EU funds” and is the author of three textbooks for the preparation of students in the major “Law” in the disciplines “Financial Law” and “Tax Law”.

(6) no engagement in plagiarism has been proven in relation to the scholarly publications submitted for the competition;

(7) the teaching, academic, practical and public activities of Assoc. Prof. Simeonov present him as a respected and highly valued lecturer in Financial and Customs Law, who enjoys unquestionable authority among the students in the two majors of the Faculty of Law of Sofia University – ‘Law’ and ‘International Relations’, where he lectures on the following academic subjects: “Customs Law” (included in the curriculum for the major in ‘Law’); ‘Fundamentals of Financial Law’ (included in the curriculum for the major in ‘International Relations’ according to the curriculum developed by Assoc. Prof. Simeonov, which served as a model for other systematic courses); ‘International Economic Organizations’ (included in the curriculum of the major ‘International Relations’ and Master's programme ‘International Business Relations’); in the current academic year - also in Financial Law at the Faculty of Law, in the major ‘Law’. Assoc. Prof. Simeonov also lectures at the Faculty of Economics of the Sofia University in the academic discipline ‘Fundamentals of Financial and Tax Law’. He has developed the curriculum and lectures on the subject of ‘Financial Control of Public Funds’ at the [PhD] Doctoral School of the Faculty

of Law of SU. He participates in the organization and supports the preparation of PhD students at the Faculty of Law of SU as a an academic supervisor and as a member of the Department of Administrative Law of the Faculty.

Assoc. Prof. Simeonov has also received a well-deserved public recognition for his qualities as a committed scholar with many years' experience as an expert in the field of financial and tax law, in respect of his professional experience in teaching in a practical environment, the representatives of the Judicial College (in lectures and practical seminars to the Supreme Bar Council; as a lecturer at the Attorney's Training Centre "Krustyu Tsonchev"; as a lecturer in courses organized by the Customs Agency; as a trainer of the employees of the State Agency for National Security. Assoc. Prof. Simeonov has enriched his unquestionable academic capacity through his practical skills as a lawyer with many years of practice in the field of administrative, financial, customs, civil and tax law.

II. Contributions to science of the publication activity of Assoc. Prof. Simeonov

The reviewed scholarly publications of Assoc. Prof. Atanas Simeonov, PhD are devoted to legal issues that have not been studied in the Bulgarian doctrine and are, in fact the legal-dogmatic analysis (especially in the monograph with which he participated in the competition) of new legal acts and institutes of the EU customs law, and in foreign literature. The main scientific interests of Assoc. Prof. Simeonov in his active research activity are in the field of Customs Law (in addition to the monograph, the substantial part of the articles and studies submitted for participation in the competition, as well as a large part of his other academic works, are devoted to issues in the field of Customs Law). This consistent and thorough scientific interest, and Assoc. Prof. Simeonov's qualities as an established researcher are reflected in the three monographs and

more than twenty studies and articles published in this field of technical knowledge. The scientific interests of Assoc. Prof. Simeonov's research also cover the principles, organization and management of the public finance system, the structure and powers of financial authorities (customs, tax, public enforcement, etc.), and issues in the field of financial control and tax law.

1. Characteristics of the monograph submitted to the competition

The research has a volume of 454 pages (introduction, four chapters, conclusion and bibliography including 96 bibliographic sources in Cyrillic and 24 in English). There are 106 footnotes. The focus of the research is on the general procedure (the single rulebook of EU law) for issuing individual administrative acts (decisions) by the customs authorities of Member States. The new dimensions of positive integration (legally binding acts) to create a comprehensive administrative capacity to overcome obstacles to the free movement of goods within the EU customs union are explored. As the author rightly points out, the rapid transfer of goods is incompatible with the heavy and cumbersome customs procedures and differentiated procedures for the issuing of acts by the customs authorities of Member States, which are often contradictory to one another and have limited territorial effect due to differing national legislation. Compliance with customs formalities before different national customs authorities is an obstacle that must be overcome in a way that ensures the most effective and timely access of goods to all those territories making up the single market (for which the unification of procedures is essential). However, this does not mean simplifying the system in such a way as to reduce the effectiveness of customs controls; on the contrary, it implies strengthening them in order to protect consumers by seriously upgrading the current technical system. The absence of a uniform system to guarantee a high level of control of goods entering the EU, particularly those placed under the “transit” procedure, is a prerequisite for the committing of customs offences.

Assoc. Prof. Simeonov skilfully uses the historical and legal-dogmatic method of scientific research. In a comparative perspective, the process of establishing a unified electronic system which guarantees immediate access to information, is examined against the delayed document flow in the administrative practice of the individual customs administrations of the Member States prior to the entry into force of the current Union Customs Code in 2013. The introduction of the system is also a prerequisite for the establishment of the network of administrative bodies of the EU Common Customs Administration, which is recognised by the author as the right direction of development of the EU customs union.

2. The scientific contributions in the reviewed monograph are substantial. Some of the more significant ones, insofar as it is impossible to mention all of them in detail within the present Opinion, are:

2.1. The proposal to amend the legal definition of the term ‘goods’ (§1, point 14 of the Supplementary Provisions of the Customs Act) in the sense of all types of movable property transported across the EU border, including pipelines and power lines, as well as vehicles, passenger luggage and other consignments, deserves to be supported.

2.2 The criticism of the practice of introducing a new common framework for the issuing of individual administrative acts by the customs authorities of the Member States as having been made without first analysing their national legal framework in depth is justified and well founded.

2.3. Special mention should be made of the proposal to set up a common EU customs administration, motivated by budgetary considerations (the revenue from customs duties is an ‘own source’ of funds in the EU budget, which requires the establishment of a specialized administration within the EU to independently administer this type of budget revenue).

2.4. The proposal to harmonise, at structural and functional level, the customs administrations of the individual Member States to a point of uniformity is also supported by the necessary analysis.

2.5. The clarification of basic concepts of the ISS in the system of specialized vocabulary is of a contributory nature.

2.6. On its own merits, *de lege ferenda* proposals for amendments to both national and EU customs legislation can be recognised as a contribution.

3. Among the other scholarly publications submitted to the competition, which also contain original academic contributions on the topics explored in them, I would like to mention, in particular, the articles: ‘On certain questions concerning tax evasion within the meaning of Article 16 of the Corporate Income Taxation or the hidden profit distribution within the meaning of § 1, item 5 of the Supplementary Provisions of the Corporate Income Tax Act’, ‘The Balance between the Rights and Obligations of Passive Entities in the Tax Legal Relations’ and ‘On Constitutional Case No. 14 of the year 2019’, all of which demonstrate the qualities of Assoc. Prof. Simeonov as a thorough researcher in the matter of tax law institutes.

III. Other professional (administrative) activities

Since November 2023, Assoc. Prof. Atanas Simeonov, PhD has been elected Vice-Rector of Sofia University with a portfolio directly related to his academic and research qualities - economic management and finance.

In the last term of the General Assembly of the Faculty of Law of Sofia University Assoc. Prof. Simeonov was also elected as Vice-Chairman of the General Assembly of the Faculty of Law of SU.

IV. Conclusion

Assoc. Prof. Atanas Ognyanov Simeonov, PhD built his authority as a respected scholar, researcher and lecturer in the field of financial, customs and tax law consistently and persistently during the years of his research and teaching activity as a member of the academic staff of the Faculty of Law of Sofia University. His academic research has been devoted to issues and problem important to financial and tax law and has made a significant contribution to the development of legal science and law enforcement. His ability to comprehensively research and formulate original theses, his academic excellence, collegiality, and commitment to university affairs are noteworthy.

On the basis of all the above, I consider that Assoc. Prof. Atanas Simeonov, PhD meets the requirements for holding the academic post of *Professor* under the Development of Academic Staff in the Republic of Bulgaria Act, the Rules on its implementation and the Rules on the Conditions and Procedure for the Acquisition of Academic Degrees and the Filling of Academic Posts at Sofia University "St. Kliment Ohridski". Therefore, I strongly recommend to the Academic Board of Examiners and the Faculty Council of the Faculty of Law of Sofia University „St. Kliment Ohridski”, that they appoint Assoc. Prof. *Atanas Ognyanov Simeonov, PhD* to the post of *Professor* in the professional field 3.6 Law (Financial and Tax Law).

Sofia, 01.03.2024