

## REVIEW

by Prof. Dr. Emilia Parvanova Panayotova, member of the scientific jury in the competition for the academic position "professor" - area of higher education 3. Social, economic and legal sciences, professional direction 3.6. Law, specialty Financial and Tax Law at the Faculty of Law of the University of St. Kliment Ohridski", announced in the Official Gazette, no. 96/2023, with candidate associate professor Dr. Atanas Ognyanov Simeonov

1. In the competition for a professor of financial and tax law at the Faculty of Law of the SU "St. Kliment Ohridski" Associate Professor Dr. Atanas Ognyanov Simeonov is the only candidate. For his participation in it, he presented fourteen scientific works: the monograph "Issuing decisions on the application of the customs legislation of the European Union" (S., UI "St. Kliment Ohridski", 2023, 434 p.), two studies, eight articles and three textbooks.
2. Atanas Simeonov holds a master's degree in law from the University of St. Kl. Ohridski" since 1997. From 1999 to 2008, he was successively an assistant, senior assistant and chief assistant in the department of "Administrative and Legal Sciences" of the Faculty of Law of SU "St. Kl. Ohridski", and after successfully defending a dissertation on "Customs Obligation" in 2008, he is a Doctor of Law. Since 2014, he is an associate professor of financial and tax law in the same department.

Associate Professor Dr. Atanas Ognyanov Simeonov leads lecture courses on the academic disciplines "Financial Law", "Tax Law", "Fundamentals of Financial Law", "Legal Regime of International Organizations", "Legal Regime of International Economic Organizations", "Customs law" before the students at the Faculty of Law of the University of St. Kl. Ohridski", as well as "Financial Control of Public Funds" in the Doctoral School of the Faculty. It should be emphasized that Associate Professor Dr. Atanas Simeonov successfully combines his teaching, research and practical activities. Since 2003 and currently he is a lawyer at the SAC, he is a member of the editorial board of the magazine "Contemporary Law", he also participates in numerous seminars and conferences dedicated to current issues of public law.

3. The monograph "Issuance of decisions on the application of the customs legislation of the European Union" is the first Bulgarian comprehensive scientific study that examines the application of the unified EU legislation on the issuance of individual administrative acts by the customs authorities of the member states. The topicality of the topic is determined by the growing role of international trade, which requires the creation of simpler and easier rules, the standardization of commercial documentation and the transfer of information and data, and the guarantee of an identical approach in serving international trade, with the ultimate goal of maximizing efficient and timely access of goods to markets. The work outlines shortcomings of the general procedure for issuing individual administrative acts by customs authorities of individual EU member states, and proposes changes to the current customs legislation to eliminate them.

The study is characterized by a structure including an introduction, four chapters, a conclusion and a bibliography.

The work is distinguished by many contributing moments, some of which are the following:

- Introduction of a legal definition of the concept of "goods", although not exhaustive, which would contribute to additional clarity regarding the object of customs taxation, as the definition of the concept contained in paragraph 1, point 14 DR ZM can be used with a small correction.
- A justified criticism was made of the new general regulation of issuing individual administrative acts by the customs authorities of the member states, which was adopted without an in-depth analysis of the relevant national legal regulations on this issue.
- The proposal to build a common customs administration of the EU, which independently administers the revenue from customs in the non-EU budget, is argued, in parallel with which to unify the administrative legal regime in terms of the structure and powers of the customs administrations of the individual member states.
- The content of a number of concepts used in the Customs Code of the Union (MCS) has been clarified, which contributes to the theoretical and practical understanding of the issue.
- The work offers a detailed analysis of the issues regarding the issuance of binding information on the tariff classification or the origin of a given good,

product or material, with specific proposals for changes in the existing legal framework, such as the need to drop the requirement for the applicant to issue a binding information to indicate the legal basis for determining the origin. Such an obligation cannot be imputed to the passive entity under the customs legal relationship.

- The need to supplement and amend the regulations in the customs law on the subsequent customs control when importing or exporting goods to and from the territory of the EU is justified, in order to synchronize with the similar regulations in the DOPC and APC, to which it is referred.

- On the basis of an in-depth analysis and comparison of the Bulgarian legal system and that applied in our country as an EU member state, numerous *de lege ferenda* proposals have been made for amendments to both national and EU legislation, compliance with which would eliminate a number of practical problems in the application of customs legislation.

Given the outlined contributions of the work presented, the conclusion is undoubtedly imposed that it is of the necessary theoretical and practical importance for clarifying and improving the legal framework that is the subject of research. The scientific value of the monograph is determined by the methods used in the analysis of the relevant legislation. Among them, the comparative legal and legal research methods stand out. Associate Professor Atanas Simeonov's detailed knowledge of the practice of the Bulgarian courts, the Court of the EU, and also the Supreme Court of the Republic of Bulgaria related to the issues under consideration also contributes to the achieved results of the work.

4. Assoc. Dr. Atanas Simeonov submits eight more articles, two studies and three teaching aids for participation in the competition.

4.1. The featured studies are:

A) 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 problems, editor/s: Associate Professor Dr. Katerina Yocheva, Prof. Dr. Blagoi Vidin, Prof. Dr. Veselina Maneva, ed. "New Bulgarian University", 2021, pp. 64-87, ISBN: 978-619-233-199-3.

The subject of discussion in the studios is the achievement of more efficient customs cooperation between the USA and Canada on the one hand and the EU on the other. The proposal to create a centralized customs administrative structure by the EU, which will facilitate contacts with the customs administration of the USA and Canada, is substantiated.

B) Decisions relating to binding information issued pursuant to the Customs Code of the Union. Publishing house of New Bulgarian University (NBU), Law Journal of New Bulgarian University, issue: 1, 2023, ISSN (online): 1314-5797, 26 p.

The research examines issues related to the procedure for issuing decisions relating to binding information by the customs authorities of the EU member states.

4.2. The submitted articles are:

A) The balance between the rights and obligations of the passive entities in tax relations. - In: On values in law, ed. "New Bulgarian University", 2020, pp. 169-175, ISBN: 978-619-233-118-4.

The scientific essay discusses the effect of the growing volume of obligations of the passive entity in the tax legal relationship on the receipts from public state receivables in the budget. The thesis is substantiated that the regulatory framework of public state receivables should be aimed at building a balance between the rights and obligations of the subject of taxation in order to avoid a possible risk of failure of the state's tax policy.

B) Customs violations and penalties in the legislative framework of the European Union. 50 years of the law on administrative violations and penalties - history, traditions, future. "St. Kliment Ohridski" University Publishing House, 2020, pp. 74-83, ISBN:978-954-07-4975-4.

The article analyzes the Bulgarian and European theory and practice of administrative punishment for administrative violations of customs legislation. As a result, the conclusion reached is that it is necessary to adopt identical customs administrative penal regulations in the individual member states. The opposite would mean that the customs operators are in an unequal position regarding the way in which customs violations and crimes are sanctioned, which violates one of the main freedoms in the EU - the free movement of goods.

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

The specific proposals made in the article to change the current legislation regarding the preparation, implementation and reporting of the annual budget of the BNT and BNR are intended, through them, to, on the one hand, provide relief to the state budget in terms of spending public funds, and at the same time to an opportunity was given to increase the quality, transparency and independence of the public media in Bulgaria.

D) Concerning Constitutional Case No. 14 of 2019, Contemporary Law magazine - Sofia: Sibi, 1990, ISSN 0861-1815; issue: 1, 2022, pp. 52-59, ISSN (print):0861-18-15.

In the article, a critical analysis of the decision of the Constitutional Court in Constitutional Case No. 14 of 2019 was carried out and proposals were made to amend the regulation of some issues related to VAT registration in order to overcome the shortcomings admitted by the legislator.

E) Annulment of favorable decisions issued by the customs authorities in accordance with the Customs Code of the Union. Journal of Contemporary Law - Sofia: Sibi, 1990, ISSN 0861-1815, Issue: 3, 2022, pp. 7-22, ISSN (print): 0861-18-15, Ref, IEEE Xplore.

The article examines specific cases related to the import and export of goods through the customs border of the EU, proposing solutions to the controversial issues, thus contributing to reducing the share of illegal activities of the customs administration.

F) Cancellation and amendment of decisions issued without prior application in accordance with the Customs Code of the Union. "Norma" magazine, issue: 1, 2023, pp. 1-10, "Siela" Publishing House, ISSN (online): 1314-5118.

In the research, concrete solutions to problems indicated in the theory, as well as those arising in practice in the cancellation and amendment of decisions of the customs authorities, issued without submitting a prior application by the interested party, are given in a reasoned manner.

G) Cancellation and amendment of favorable decisions under the Customs Code of the Union. "Norma" magazine, issue: 4, 2023, pp. 1-13, "Siela" Publishing House, ISSN (online): 1314-5118.

The article examines controversial issues of the cancellation and amendment of favorable decisions of the customs authorities under the Customs Code of the Union and offers options for solving them.

H) 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" magazine, issue: 9, 2023, pp. 1-13, "Siela" Publishing House, ISSN (online): 1314-5118.

The analysis carried out in the article contributes to overcoming difficulties in the practice of the NRA bodies in differentiating the individual types of income, resp. incomes of LL and FL, giving answers to specific questions about their correct categorization.

4.3. The study materials presented in the application are:

A) Collection of financial law cases. "Nova Zvezda" Publishing House, Sofia, ISBN 978-619-198-175-5, scientific editor: Prof. Dr. Ginka Simeonova, 70 p.

The textbook aims to assist students in the Faculty of Law in the application of financial and legal theory in solving practical cases. The case studies are tailored to the taught material and follow its sequence.

B) Collection of cases on tax law and tax process. "Nova Zvezda" Publishing House, Sofia, ISBN 978-619-198-174-8, scientific editor: Prof. Dr. Ginka Simeonova, 70 p.

The casebook is designed to facilitate students in the Faculty of Law in the acquisition of tax law and the tax process through its emphasis on practicality. The cases included in it deal with basic issues of tax law and process.

C) Collection of sample tests on financial and tax law. "Nova Zvezda" Publishing House, Sofia 2023, ISBN 978-619-198-177-9, scientific editor: Prof. Dr. Ginka Simeonova, 96 p.

The textbook aims to remove the difficulties of students in the process of their education in financial and tax law, caused by the multitude of specific legal institutes in the subject scope of these legal branches.

The publications with which Associate Professor Dr. Atanas Simeonov participated in the competition for professor are dedicated to current issues of financial and tax law. In all of them, the author presents his reasoned opinion on the discussed issues. The mentioned scientific works are not only of theoretical,

but also of practical importance. They can be used both to improve legislation and to unify its interpretation and application.

5. In general, the scientific work of Associate Professor Dr. Atanas Simeonov should receive a positive assessment due to its theoretical and practical importance. His publications are novel in science and are the result of his personal research work. At the same time, through his research, Associate Professor Dr. Atanas Simeonov demonstrated his ability to identify important social problems, research them thoroughly and propose convincing ways to solve them.

In conclusion, given what has been stated regarding the teaching, practical and research activities of Assoc. Dr. Atanas Simeonov, I consider that he meets all the conditions for occupying the academic position of "professor" according to Art. 29, para. 1 of the Law on the Development of the Academic Staff in the Republic of Bulgaria. Therefore, I recommend the scientific jury to propose to the Faculty Council of the Faculty of Law of the SU "St. Kl. Ohridski" to elect Prof. Dr. Atanas Ognyanov Simeonov as professor of financial and tax law.

Sofia

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Signature:

Prof. Dr. Emilia Panayotova