



S T A T E M E N T

- From:** Professor Milanka Dimitrova Slavova, PhD
Scientific field „World Economy and International Economic Relations”,
UNWE
- Regarding:** Competition for the academic position of Associate Professor in the
professional field 3.8. Economics (Customs Regulations in International
Trade), Sofia University, “St. Kliment Ohridski”

1. Information about the competition

The competition has been announced for the needs of the Faculty of Economics and Business Administration at SU "St. Kliment Ohridski". It was announced in State Journal No. 48 of June 22, 2022. I participate in the scientific jury by virtue of Order RD ПД-38-487/09.08.2022, issued by the Rector of the Sofia University St. Kliment Ohridski.

2. Brief information about the candidates in the competition

One candidate participates in the competition – senior assistant professor Dr. Tsvetan Madanski. He obtained a master's degree in "Accounting and Control" at High Institute of Economics "Karl Marx" in 1989. He defended his doctoral thesis in 2018 and obtained a PhD "Doctor" in specialty 3.8 Economics (Political Economy) at the Faculty of Economics of SU. senior assistant Pprofessor Dr. Tsvetan Madanski has extensive practical experience. He held various positions as senior customs inspector and head of the customs bureau, senior inspector and state expert at the Customs-Inspector Agency of the Central Customs Administration - Sofia. He has also gained considerable experience as a university educator. From 2011 to 2018, he was a part-time lecturer at the Faculty of Economics at Sofia

University, and from 2016 - at the University "Chernorizets Hrabar". Since 2018, he is senior assistant professor at the Department of Economics of the Faculty of Economics of SU and the head of the master's program "Customs and Tax Control". He specialized in customs control and anti-corruption in Toulouse-France and went through various specialized trainings of the state administration. His public activity is also impressive.

3. Fulfillment of the requirements for occupying the academic position

From the presented reference, it can be concluded that Chief Assistant. Dr. Tsvetan Madanski fulfills the requirements for the occupation of the academic position of "Associate Professor" in accordance with ZRASRB (Art. 2b), the Regulations for its application (Art. 1a, para. 1) and Art. 115 (1) of the Regulations on the conditions and the procedure for acquiring scientific degrees and occupying academic positions at SU "St. Kliment Ohridski". In accordance with the Law on the development of the academic staff in the Republic of Bulgaria (art. 2b) and the Regulations for its application (art. 1a, para. 1) and art. 115 (1) of the Regulations on the conditions and procedures for acquiring scientific degrees and occupying academic positions at SU "St. . Kliment Ohridski"

For his participation in the competition senior assistant professor Dr. Tsvetan Madanski has presented thirteen publications: three of them are independent monographs, including one is a habilitation thesis; two chapters of collective monographs; seven articles; an international conference report. The articles and report have been published in non-refereed peer-reviewed journals or edited collective volumes. Two of the presented articles are co-authored and separation protocols are attached to them. Most of the publications (ten) are in Bulgarian language, three are in Russian language and were published abroad.

The habilitation thesis of the candidate in the competition is entitled "Customs regulations and economic aspects of the import of goods into the European Union". Its content fully corresponds to the announced theme of the competition. Senior assistant Dr. Tsvetan Madanski meets the minimum national requirements, and in group D exceeds them with 75

points. He has presented 11 citations, incl. in scientific publications, referenced and indexed in world-renowned databases of scientific information.

4. Assessment of teaching activities

Senior assistant Dr. Tsvetan Madanski has accumulated considerable teaching experience. He teaches as a full-time and part-time lecturer at two universities. He has developed training courses for Bachelor's Degree on "Fundamentals of Customs Control" and Master courses on "Customs Control", "Customs and Tax Control", "Customs Regimes and Procedures" and "EU Tax and Customs Policy" in the. The candidate in the competition has developed teaching materials for the taught disciplines in co-authorship.

Some of them such as "Fundamentals of Customs Control" have been reprinted. Senior assistant professor Dr. Tsvetan Madanski successfully passes on his experience to the students by organizing practical training for students in customs in the discipline "Practicum in customs and tax control", attracting specialists for lectures on specific topics and initiating the creation of a master's programme in "Customs and tax control" . This gives me reason to claim that Dr. Tsvetan Madanski has the necessary teaching experience and a high degree of preparation for the academic position of "associate professor" according to the competition.

5. Brief description of the presented scientific works/publications

The main direction in the publications submitted for participation in the competition are the problems of customs regulations in the EU trade with third countries and taxation with indirect taxes in the EU. They are elaborated in the two monographs. The thesis (publication #2) is an in-depth, logically structured study of the EU customs policy and its application. Special attention is paid to the EU trade with China and the US and its development. The independent monographic study presents problems that have been less developed in recent years in the economic literature in Bulgaria. Specific examples of different customs procedures are given. The monograph was developed on the basis of summarizing a significant number of sources, among which are EU regulations, monographs, articles, etc.

This topic is central to the candidate in the competition, who has also explored and presented it in publications 7, 9, 11, 12 and 13.

In the area of indirect taxes in publication 1, the candidate for the competition has presented a thorough analysis of the taxation of these taxes in the EU and specifically the role of customs control in relation to import VAT and excise duties. In the absence of a common tax policy and the differences in the level of VAT, as well as other taxes, in the member states, the author has followed the development of the EU set of regulations and measures to overcome the unfair extraction of competitive advantages through taxes, the prevention of tax fraud and many others problems of indirect taxes and specifically of VAT.

With regard to excise duties, he has considered the problems of specific goods. Special attention is also paid to the peculiarities of the Bulgarian regulations on the rates of excise duties and VAT, as well as the methods for determining the tax base and activities for the recovery of VAT. The perspectives of EU policy in this area are also presented. The study is based on the study of numerous documents and scientific publications. The refund of VAT to foreign individuals and the conditions for certification of documents before the customs authorities are researched and presented in publication 5.

In publication 6, senior assistant Tsvetan Madanski presented the control over the transfer of money to the EU and to third countries, analyzed the changes in the legislation and the need for changes in the Bulgarian regulations on this matter.

The applicant's other publications in the competition continue his research in the area of customs control of attempted counterfeit goods trafficking. These are publications 3, 4, 8 and 10, the first of which is a publication based on the doctoral dissertation of the participant in the competition. They define the essence of this group of goods, the customs control to prevent the violation of intellectual property and the conditions for increasing its positive results.

6. Evaluation of the main scientific contributions

The candidate in the competition has correctly structured and summarized the scientific and scientific-applied contributions of his research activity. They can be defined in two main areas:

- *Increasing the validity of existing theory and methodology by complementing them.* The systematization of customs regulations for the importation of goods into the EU from third countries, the generalization of the main problems in customs taxation and the trends towards the acceleration of control procedures based on the application of new digital technologies can be referred to this area.

- *Application of existing theory or methodology to explain and analyze specific problems.* This area includes the analysis of the development of the EU's trade relations with the USA and China, the improvement of customs activities in relation to VAT, the analysis of the experience of the Bulgarian customs administration in the fight against the trafficking of counterfeit goods.

7. Main critical remarks and recommendations

Narrow specialization in research activity has indisputable advantages in terms of the validity and significance of the results obtained. This is proven by the submitted publications of the candidate in the competition. I would like to recommend to senior assistant professor Dr. Tsvetan Madanski to expand the subject and object of his scientific research on customs control and indirect taxes in the areas of International trade and European integration and to publish his research in refereed Bulgarian and foreign journals.

8. Conclusion

Scientific publications presented by Dr. Tsvetan Madanski, his scientific and scientific-applied results and contributions, his significant professional experience and teaching activities, as well as compliance with the requirements of the ŽRASRB, the Regulations

for its implementation and the Regulations for the conditions and procedures for the acquisition of scientific degrees and the occupation of academic positions at SU "St. Kliment Ohridski", give me reason to support him for the appointment of the academic position of "Associate Professor" at SU "St. Kliment Ohridski".

October 10, 2022
Sofia

Signature: