

Opinion

by Prof. Dr. Tsvetan Georgiev Sivkov,
regarding conducting a competition for a professorship
in a scientific direction 3.6. Law, "Financial and Tax Law"
for the needs of the Faculty of Law of the SU "St. Kliment Ohridski",
announced in SG No. 96 of 2023.

The competition is being held to fill the academic position of "professor" in the field of financial and tax law for the needs of teaching at SU "St. Kliment Ohridski". The only candidate is Associate Professor Dr. Atanas Ognyanov Simeonov.

By the decision of the Faculty council and the order of the Rector of SU, I have been designated as a member of the scientific jury for conducting the competition. By decision of the jury, I have been assigned to be the chairman and to present an opinion on the candidate, the documents presented by him and a monographic study. I fulfill this duty willingly and with pleasure, because for several decades I have been working together with Associate Professor Simeonov and I have observations on his work, on the teaching that he carries out in the framework of the preparation of students from SU and his work in the Department of Administrative and Legal Sciences of Law Faculty of Sofia University.

Associate Professor Dr. Atanas Simeonov graduated in law at the University of St. Kliment Ohridski" in 1997. Since 1999, he has been an assistant in financial and tax law at the "Administrative Sciences" department of the Faculty of Law of the SU, and in 2014 becomes associate professor. In 2008 defends a doctorate on the topic "Customs Obligation". Since 2003, he has been a lawyer at the Sofia

Bar Association. During this period he led lectures and exercises on Financial Law, Tax Law, Fundamentals of Financial Law, Customs Law, Legal Regime of International Economic Organizations.

Since joining the Faculty of Law as a teacher, he has published 2 books, several dozens of articles, studies, teaching aids, collections of case studies.

The submitted documentation for the competition shows that Associate Professor Simeonov meets the minimum scientometric requirements for participation in a competition for a professorship.

Associate Professor Dr. Simeonov participated in the current competition by presenting 1 monograph, 8 articles, 2 studies and 3 teaching aids. This is an impressive work, and it shows a thorough knowledge of the subject, an aspiration for a theoretical understanding of the problems of tax and customs law, and a desire to be of assistance to students and legal practitioners.

Of greatest importance in participating in the competition and as a legal requirement is the monographic study of the matter for issuing decisions on the application of the customs legislation of the European Union. This is an unexplored question and it is an honor to Associate Professor Simeonov that he set himself, and subsequently solved, a very difficult task - the study of the regulatory function of the ICC and the examination of the general procedure for issuing individual administrative acts. The basis of these decisions of the EU is the need to strengthen integration ties in the economy, intensify trade and standardize the necessary documentation. Thus, uniform and harmonized rules are created that ensure access to the free market for every producer.

The presented monographic work examines the shortcomings of the legal framework. They are already evident in the already 10-year operation of the ISS. Here the author dwells only on the new moments of the development of customs law. The author makes a critical

analysis of a number of shortcomings, such as the absence of a legal definition of the concept of "goods", which would help to clear the objects.

The proposal to create a single customs administration of the EU deserves a positive assessment. This is possible due to the identity in the work of individual administrations.

The comparative legal analysis between our national legal framework and that which relates to our membership deserves attention. I support the proposals made by Associate Professor Simeonov in this direction. It is good to look for opportunities for the practical implementation of these proposals, because this would lead to a stricter application of the regulations contained in the customs legislation and protection of the interests of the member countries.

The book also analyzes the acts on the development of customs and customs policy of the EU. Assoc. Prof. Simeonov's critical notes and conclusions would support the development of this element of the EU's economic policy. Overcoming the problems in the legislation is not stimulated by the actions of the European administration.

The present monographic study occupies its rightful place in the theory of law. It is an important and valuable study that has important implications for our financial law literature.

The indicated notes on Assoc. Prof. Simeonov's monograph, the presented proposals for changes in EU legislation and policy make it possible to draw a justified conclusion that this is a serious scientific work and it meets the author's claims for acquiring the scientific position of "professor", which I support.

The scientific and scientific-applied contributions in the works submitted for review are clearly formulated and show the author's desire to be useful to both the legislator, the judicial practice and the students. With these works, Associate Professor Simeonov shows a deep and purposeful, as well as a multifaceted view of both customs

and financial law, as well as their teaching to law students and economists.

On the basis of the monograph, the documents presented by the candidate, my personal impressions of the work of Prof. Atanas Simeonov and the positive attitude of the students, I unequivocally and confidently express the opinion that he has the qualities to be elected as a professor of financial and tax law at the Faculty of Law of SU. I express satisfaction with the fact of his professional growth and I hope that the jury will agree with this opinion. I will vote in the affirmative and urge other members of the jury to vote the same way and support the proposal to the Faculty counsel of the Law Faculty of Sofia University.

28.02.2024

Sofia, Prof. Tsvetan Sivkov