

OPINION

by Prof. Darina Zinovieva

from the State and Law Institute, BAS and Faculty of Law of PU "P. Hilendarski"

According to the competition for the scientific position "professor" in direction 3.6 law, /financial and tax law/, announced by SU "St. Kl. Ohridski", Faculty of Law

Dear members of the scientific jury,

1. General data

In the competition, announced in St.G. No. 96/2023 one candidate-associate professor Atanas Ognyanov Simeonov participated.

All necessary documents are presented. From the attached references, it is established that the candidate meets the scientific-metric indicators.

2. Applicant and publication data

Atanas Ognyanov Simeonov has a master's degree in law. Since 1999, he has been successively assistant, senior assistant, chief assistant in financial and tax law at SU "St. Kliment Ohridski", Faculty of Law. In 2008, he acquired the scientific and educational degree of Doctor of Law with a dissertation on the topic "Customs Obligation".

From 2014 to the present, he is an associate professor. He is a member of the editorial board of "Contemporary Law" magazine. He speaks English, French and Russian.

He participated in the competition with a habilitation work - a monograph, with studies and articles, as well as with teaching aids.

3. Analysis and evaluation of scientific works

3.1. The monograph "Issuing decisions on the application of the customs legislation of the European Union.", University Publishing House "St. Kliment Ohridski", Sofia 2023, ISBN 978-954-07-5697-4, is pointed as a habilitation thesis.

The monograph has a scientific editor: Prof. Ginka Simeonova and reviewers: Prof. Sasho Penov and Prof. Yury Kuchev.

The monograph is up-to-date and contributes to the doctrine. The author explores both substantive and procedural issues related to the application of EU customs legislation. It identifies the imperfections in it and offers solutions to optimize the regulatory framework.

Thus, Atanas Simeonov analyzes the concept of "decision" of a customs authority, proving its essence as an administrative act, clarifying the content and legal consequences of its issuance. His conclusion is correct, that with the APC and MK unity is reached in the countries regarding the type of decisions of the customs authorities, namely - individual administrative acts. The author has analyzed the types of decisions of these bodies.

His conclusion that the Customs Code of the Union for the first time provides for a detailed regulation related to the issuance of favorable decisions, which does not require its further development by the national legislators of the EU member states, should be positively evaluated.

Clarifies the scope of competence of these authorities, clarifying that the EU does not have a supranational authority and each country should determine the competent customs authority.

In the proceedings for the issuing of decisions by the customs authorities, the author analyzes in detail the initiative to start the proceedings - upon the application submitted by the interested person and on an official basis. On this basis, he structured the specifics of the proceedings in separate chapters. Regarding the submission of an application for the issuance of a decision, its conclusion should be evaluated that, regardless of the fact that the Bulgarian Law does not provide for a procedure for accepting applications, the procedure contained in the ICC and the acts on its implementation is imperative and as an act of the EU applies directly in each of the member states, incl. and in our country.

Of interest is the analysis of the special procedure for issuing a favorable decision for binding information. Regarding binding information decisions, the author substantiates the conclusion that all subspecies are exclusively regulated by peremptory legal norms. According to him, the discretion of the administrative body is legally irrelevant for this reason.

The author makes various proposals for optimizing the legislation, justifying the interrelationship between the national legislation and that of the EU. Such is the example of the concept of "goods" contained in paragraph 1, point 14 DR of MA. The author's proposal is correct, namely to correct the definition in the aspect that "goods" are "all types of movable property transported across the EU

border, including pipelines and power lines, as well as vehicles, passenger luggage and other consignments."

Of doctrinal importance are the analyzes of various participants in this proceeding, of the subjects and of the parties.

The procedural qualities of "approved economic operator", "customs representative", "declarant", "carrier", "holder of the goods", etc. are clarified.

A number of proposals de lege ferenda have been made, all of which I consider appropriate.

In the concluding part, the author offers a synthesis of the most important conclusions, grouping them and clarifying the shortcomings of the system and proposals for its optimization. Such a group is represented, for example, by the multitude of concepts used in the ICC, which contributes to greater clarity about the content them.

In its entirety, the monographic work has been developed with detailed knowledge of customs law. Knowledge of administrative law, financial and tax law is also demonstrated. The monograph is a complete analysis of the applicable customs legislation, in relation to that of the EU, as the author examines various problem hypotheses, explains what the problem is and gives a proposal for overcoming it. The author has a legal style of a high level, the ability to go into details of the investigated problems, and to justify the conclusions.

3.2. Of the other publications attached, I consider them all to be of a contributing nature. Overall, the attached scientific publications show the depth of public legal knowledge of Associate Professor A.Simeonov and skills in analyzing hypotheses to search for problematic issues and propose adequate solutions.

References to citations from other authors are also evidence of the doctrinal significance of the publications.

4. Critical Notes:

I believe that the author can clearly separate his research into separate chapters of substantive and procedural law. In this way, a better overview and differentiation of the matter will be achieved. In the next edition of the book, I recommend that he assess the appropriateness of my proposal.

In view of the above, I consider that the presented publications contain original ideas and achievements that are of contribution, both in science and in practice. The teaching activity is available and meets the legal requirements.

CONCLUSION

In view of the above, I give my **positive assessment** and recommend that the Scientific Jury propose to the Faculty Council of the University that associate professor Atanas Ognyanov Simeonov be elected to the academic position of **professor** in professional field 3.6 Law / financial and tax law /.

February 21, 2024

/Professor Dr. Darina Zinovieva/