

## OPINION

by

Prof. DSc (Econ.) Virginia Ivanova Zhelyazkova  
Economic Research Institute at the Bulgarian Academy of Sciences and the University of  
Insurance and Finance

Regarding: a dissertation for awarding the educational and scientific degree “Doctor” in the  
doctoral programme “Accounting, Control and Analysis of Economic Activity (Control and  
Analysis)” at the D. A. Tsenov Academy of Economics - Svishtov.

Grounds for presenting the review: participation in the composition of the scientific jury for the  
defense of the dissertation in accordance with Order No. 1321/04.12.20256 of the Rector of the  
D. A. Tsenov Academy of Economics - Svishtov.

Author of the dissertation: Antonia Georgieva Zheleva

Title of the dissertation: “Opportunities for Improving the Technology of Post-Clearance Customs  
Control”

### 1. Relevance and significance of the topic

The topic of the dissertation is undoubtedly relevant and significant both in a scientific-theoretical  
and in a practical-applied aspect. Under the conditions of dynamic development of international  
trade, globalizing supply chains and increasing requirements for the effectiveness of public control  
institutions, the role of customs control is becoming increasingly important.

Particularly significant is post-clearance customs control, which combines the functions of  
protecting the fiscal interests of the state and the European Union with the need to facilitate  
international trade and reduce the administrative burden on economic entities. In this context, the  
study of the technology of post-clearance customs control and the possibilities for its improvement  
represents an important scientific and practical problem.

The dissertation of Antonia Zheleva fits into the contemporary scientific research in the field of  
control and public administration, placing emphasis on the modernization and digitalization of  
customs control processes, as well as on the need for their greater harmonization within the  
European Union. This gives the study high relevance and practical significance.

### 2. General characteristics of the dissertation

The dissertation consists of 219 standard pages, with the main text covering about 200 pages and  
including an introduction, three chapters and a conclusion. The presentation is illustrated with 13  
tables and 26 figures, which contributes to the clearer presentation of the research results. The

bibliography includes 122 sources, which demonstrates the author's good awareness of the existing scientific research on the issue under consideration.

The structure of the dissertation is logically consistent and sequential. The first chapter examines the theoretical aspects of post-clearance customs control, the second chapter analyses the technology of its implementation, and the third chapter identifies the problems in the existing practice and formulates proposals for its improvement.

The object of the research is post-clearance customs control, and the subject is the technology of its implementation. The main objective of the dissertation is to examine the nature and technology of post-clearance customs control, as well as to propose directions for its improvement.

### **3. Assessment of the content of the dissertation**

The first chapter has a clearly expressed theoretical character. In it the author carries out a systematic analysis of the nature, functions and legal framework of post-clearance customs control. Special attention is paid to the classification of the types of control and to the role of risk analysis as a key instrument in customs activity.

The author demonstrates good knowledge of the regulatory framework of customs control at national and European level, as well as the ability to systematize and summarize various theoretical approaches. The main functions of post-clearance customs control are identified - preventive, economic, protective and fiscal, which allows its role in the system of public control to be outlined more clearly.

The second chapter is devoted to the technology of post-clearance customs control and represents a substantial contribution of the dissertation. It analyses the main directions of control impact - control over customs value, the origin of goods, tariff classification and control over authorized economic operators.

The author systematizes the stages of the control procedures and presents the technological features of their implementation. The analysis is well argued and supported with specific schemes and models of control actions, which contributes to the practical value of the study.

The third chapter has a clearly expressed applied character. Based on an empirical study conducted among customs officials and economic operators, the main problems in the technology of post-clearance customs control are identified.

Particularly valuable are the proposed directions for improving the control procedures, which include:

- harmonization of the technology of post-clearance customs control at national and European level;
- improvement of coordination between customs and tax administration;

- implementation of modern digital technologies;
- use of data analysis tools and artificial intelligence in customs control.

The author's proposals are well argued and have real potential for practical application in the customs administration. At present there are no grounds for questioning the authenticity of the dissertation, as well as of the publications related to it presented as part of the present procedure.

#### **4. Scientific and scientific-applied contributions**

As a result of the conducted research in the dissertation several main scientific and scientific-applied contributions can be identified. First, the author systematizes and further develops the existing theoretical concepts regarding the nature, functions and role of post-clearance customs control in the system of public financial control. On this basis, an analytical approach to the technology of post-clearance customs control has been developed, examining the main elements of taxation in customs operations - customs value, origin and tariff classification of goods. The study identifies and analyses the main organizational and operational problems that arise in the practical implementation of post-clearance customs control, outlining the factors that hinder its effectiveness. An important contribution of the study is also the formulation of specific practical directions for improving the technology of control, including through harmonization of control procedures, expansion of interaction between institutions and the implementation of modern information and digital tools.

#### **5. Assessment of the publication activity of the doctoral candidate**

The doctoral candidate has publications related to the topic of the dissertation which are sufficient in number and type to meet the minimum national requirements for awarding the educational and scientific degree "Doctor" in professional field 3.8 Economics, laid down in the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation. The publication activity demonstrates consistent research work and the ability of the author to present the results of her research to the scientific community.

#### **6. Critical remarks and recommendations**

Some rather recommendatory remarks may be made regarding the dissertation, which do not diminish its scientific value.

First, the comparative analysis of practices in other European Union Member States regarding the organization of post-clearance customs control could be expanded.

Second, a more detailed presentation of the empirical results and statistical relationships could further enrich the analysis of the identified problems in control practice.

These remarks are of a recommendatory nature and may be taken into account in the author's future research.

#### **7. Conclusion**

The submitted dissertation represents an independent scientific study that contains significant theoretical and applied results. The study is distinguished by a well-structured logical framework, in-depth analysis and clearly formulated conclusions. Compliance with the national minimum requirements under the Law on the Development of the Academic Staff in the Republic of Bulgaria and the Regulations for its implementation is present.

On the basis of the above, I propose to the respected scientific jury to award Antonia Georgieva Zheleva the educational and scientific degree “Doctor” in professional field 3.8 Economics, doctoral programme “Accounting, Control and Analysis of Economic Activity (Control and Analysis)”.

Signature:

Prof. DSc (Econ.) Virginia Ivanova Zhelyazkova

10.03.2026