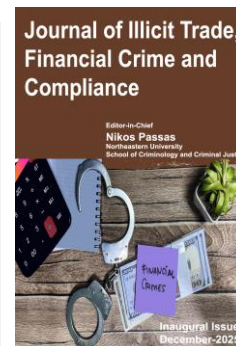


Journal of Illicit Trade, Financial Crime, and Compliance

ISSN (online): 3070-6122



The Evolution of Corruption and Crimes at Kapitan Andreevo Border Checkpoint: The Impact of EU Accession

Jacopo Costa*, Claudia Baez Camargo, Noemi Jäger and Saba Kassa

Basel Institute on Governance, Steinenring 60, 4051, Basel (BS), Switzerland

ARTICLE INFO

Article Type: Research Article

Keywords:

Bulgaria

Evolution

EU Accession

Border Corruption

Corruption Strategies

Timeline:

Received: February 27, 2026

Accepted: April 23, 2026

Published: May 01, 2026

Citation: Costa J, Camargo CB, Jäger N, Kassa S. The Evolution of Corruption and Crimes at Kapitan Andreevo Border Checkpoint: The Impact of EU Accession. *J Illicit Trade Financ Crime Compli.* 2026; 2: 30-46.

DOI: <https://doi.org/10.65879/3070-6122.2026.2.03>.

ABSTRACT

This paper aims to explore the evolutionary mechanisms of corruption and criminal *modus operandi* at land border spaces against the accession to the European Union (EU) and subsequent changes in regulations and control capacity. Such changes can have a significant impact on corruption risks and criminal strategies, and this paper will attempt to understand how and why. The analysis focused on a specific case study: Bulgaria and the Kapitan Andreevo border checkpoint (BCP). There are many reasons to justify this choice. Firstly, it is a vital connection between Bulgaria and Turkey, and between EU and non-EU regions. Despite its importance, corruption risks are present for public officials, citizens and businesses in this area. This provides an opportunity to gain insight into the mechanisms of corruption and criminal behaviors, as well as how they evolve. Bulgaria's accession to the European Union introduced a shift in the regulatory environment and the quality of controls at this border checkpoint. This marked not only Bulgaria's inclusion in the EU's legal order, but also a transformation in how the country's border infrastructure operated.

*Corresponding Author

Email: jacopo.costa@baselgovernance.org

Introduction

Border areas are vulnerable to corruption and criminal activities, including smuggling, human trafficking and tax evasion. Within the European context, corruption appears to be particularly prevalent at the EU's external borders. The paper focuses on a key external border checkpoint (BCP): the Kapitan Andreevo BCP between Bulgaria and Turkey. This BCP offers invaluable insights into the mechanisms of corruption and criminal behavior in border areas.

A second critical point is that corruption and criminal activities appear to evolve over time in response to changes in contextual conditions. The paper aims to explore the evolutionary mechanisms of these phenomena happened at the Kapitan Andreevo border checkpoint, to improve our understanding and provide empirical explanations. In particular, it aims to achieve this against the backdrop of significant historical changes. The watershed event is accession of Bulgaria to the European Union in 2007, and the resulting changes in regulations and control capacity. Such changes significantly impacted corruption risks and criminal strategies, and this paper will explain how and why. In this sense, Bulgaria's accession to the EU marked not only its inclusion in the EU's legal order, but also a transformation in the operation of the country's border infrastructure.

These topics will be examined using a case study approach and qualitative analytical techniques. The paper explains how the consequences of accession to the EU have provoked the evolution of corruption and criminal strategies implemented by various actors at Kapitan Andreevo border crossing. In this sense, the paper contributes to existing literature by providing a deeper and more consistent explanation of the evolving dynamics of corruption in border regions, which can have a significant impact on the security of states or supranational institutions such as the European Union.

Literature Review

There is a general consensus on the fact that corruption is a transactional exchange of resources and powers between bribes givers and receivers. This also applies to corruption occurring at border spaces. In this sense, border corruption is defined as the illegal exchange of resources between border officials, i.e., the bribe takers, and clients, i.e., the bribe givers [1,2]. Beneath the simplicity of this definition lies a complex picture [3–6].

One factor of complexity is the variety of spaces characterizing land borders [3,4,7,8]. On the one hand, border corruption can occur along difficult-to-protect border lines that physically divide two countries. Conversely, it can occur at those border checkpoints facilitating the crossing of people, vehicles, and goods [9].

A second source of complexity lies in factors influencing border corruption, such as geographical, administrative, relational and economic dimensions. The geographical location of border areas is crucial in determining corruption risks [3,4,7]. Border areas located on the periphery of a country are at higher corruption risk because large distances between administrative units limit the state's monitoring capacity [2,6,10]. Administrative powers tend to concentrate in the hands of border officials, creating an environment conducive to corruption [2,4,7,10].

The social networks formed between public officials, citizens, businesses, and criminals that flourish in border spaces aggravate corruption risks [11]. These connections are fostered through kinship, family, school, sporting activities, social spaces, and the professional environment [2–4,12].

Finally, economic factors foster border corruption. One such force has an endogenous origin based on the greed of border officials. This can lead to predatory behaviors and extortion from citizens and businesses. A second force has an exogenous origin and it is linked to market-driven mechanisms linking the collusive behaviors of criminals and officials to transnational supply dynamics that connect source countries and final markets [13–15]. Collusive mechanisms between business players, smugglers and criminals and border officials can enable this via patterns of least resistance [14,16].

The complexity of border corruption also comes from the variety of public and private actors. On one side, many public authorities operate at border areas, including customs agents, immigration officials, border police, health authorities [1,17]. Customs agents face high corruption risks, since they check the goods transported by commercial

and private vehicles [6]. Border guards are also exposed due to their role monitoring the traffic flows entering and leaving a country [18]. On the other side, private actors involved in border corruption belong to three groups [1]. Individuals are those who cross borders in private cars, on motorcycles, commercial passenger vehicles or on foot. Formal organizations include trading and transport companies, clearing agents, freight forwarders and intermediaries. Informal organizations include criminal groups that are involved in criminal activities.

Public and private actors engage in collusion, coercion, or infiltration [1,3,10,19]. Collusion describes a partnership between public officials and private actors for achieving illegal goals. For individuals and businesses, collusive corruption can expedite border or customs procedures and neutralize controls on documents or goods. Criminal groups use collusion for smoothing the passage of illicit goods and services from public officials [13,15].

Coercion is given by unbalanced powers between public and private actors. Public officers can abuse their powers to extract rent from clients by creating unnecessary hurdles that force people to pay small bribes [20,21]. No less, criminal organizations employ intimidation strategies to co-opt border officials into their networks and facilitate the achievement of their criminal goals.

Infiltration operates by blurring the lines between the public and private spheres, occurring with members of criminal networks who infiltrate public offices through formal employment. This allows them to handle administrative and surveillance functions, access confidential information, build connection, and facilitate infiltration by other co-offenders [10,19].

There is a variety of strategies employed by citizens, businesses and criminals to circumvent controls [19]. This relates to the methods used to conceal consumer or illicit goods and to orchestrate financial frauds. Traders may resort to bribery to speed up border procedures, avoid declaring goods, and evade tax payments [20,22,23]. They can use it to circumvent restrictions on certain goods and transport substandard products [24,25]. Organized crime groups may use corruption to secure 'services' from public officials, such as protection, storage, and information sharing [1,2,4,19,26,27].

Corruption is functional to the achievement of criminal objectives related with smuggling, trafficking illicit goods, and financial frauds [19,28]. The contextual conditions in border areas can change due to new laws, regulations or surveillance technologies [19]. This can render corruption necessary for overcoming enhanced controls and more stringent regulations [29]. No less, corruption is costly for bribe-givers. In certain cases, corruption is neither necessary nor the preferred strategy, as border crimes can be carried out by using better concealment strategies.

One approach to impede trafficking activities goes through new forms of deterrence at borders. This can be done by empowering customs authorities and border guards, introducing new technology to inspect individuals and vehicles, innovating surveillance strategies, and establishing new border protocols. Smugglers may attempt to circumvent these measures by offering bribes to border officials. Kim & Tajima [8] have demonstrated that measures intended to control illegal activity and the deployment of additional personnel can lead to higher risks of corruption. Criminals will seek to bribe or coerce these officials to neutralize the border defenses. Izcarra Palacios [30] reached similar conclusions.

Another situation relates to introducing ICT solutions to make the work of border public officials less susceptible to manipulation. Chalendar *et al.* [11,31] demonstrated that implementing ICT infrastructures to randomize the allocation of inspections to customs agents could heighten corruption within the ICT teams. For Ghana, Addo & Avgerou [32] have described that the electronic submission of declarations detailing the information of items (carriers, consignors, consignees, origins, values) to the Single National Window system was vulnerable to corruption by networks of officers and declarants. The requirement to maintain a paper copy provided an opportunity for physical interaction between officers and declarants and illicit bargaining [33]. In addition, corruption and trafficking activities can adapt to more stringent border protocols. Attempts to corrupt, evade or exploit this procedure pose a significant corruption risk [26].

Finally, corruption can adapt to new procedures for streamlining business activities at the border, such as administrative liberalization measures. Introducing Authorised Economic Operator (AEO) programmed to streamline customs procedures can increase the corruption risk. An AEO ensures that company's business

processes are protected from manipulation and comply with regulations [34]. As Michael [35] highlights, there is a risk that AEOs are exploited for illicit purposes and used to facilitate smuggling activities. The strategies employed by criminals can also become more sophisticated [36]. For example, Chalendar *et al.* [37] revealed that tax evaders adapt their methods in response to increased monitoring activities, while illicit activities can shift to different spaces and routes [38].

This paper aims to add empirical evidence for understanding better these evolutionary and adaptive mechanisms of corruption and criminal strategies. Moving from the consideration that these phenomena are instrumental to the achievement of specific criminal goals, it builds up an explanatory picture of how and why this happens in a particularly relevant space, that is the Kapitan Andreevo border checkpoint between Bulgaria and Turkey.

Methods and Techniques

This study applies a case-driven approach to the Kapitan Andreevo BCP in Bulgaria. This border checkpoint is a vital connection between Bulgaria, Turkey, and the Middle East and, in turn, between the European Union and the non-EU area. The accession to the European Union brought a significant increase in flows of vehicles, persons, and goods passing through it. This called for the renewal of the border infrastructures that permitted the re-orientation of private and commercial flows [40]. With the improved infrastructures, the Kapitan Andreevo BCP attracted part of the flows destined to EU territories and Balkan countries that previously flowed through Italy and Greece.

Despite its relevance, this is also a space where corruption risks involving public officials, citizens and business players become visible for empirical analysis. It is thus possible to overview the forms of corruption and criminal mechanisms at border space. In addition, the Bulgaria's accession to the EU in 2007 marked a turning point that makes possible to examine corruption risks before and after this event. This introduced a shift in the regulatory environment and the quality of controls that transformed how the border infrastructures operated. This creates three situations, namely I) the corruption and criminal strategies before accession to the European Union in 2007; II) the new regulations and control/surveillance strategies due to accession to the EU; III) the characteristics of corruption and criminal strategies after accession to the EU. These three moments represent the proxies for comparing corruption and criminal strategies at the Kapitan Andreevo BCP.

This research is based on a qualitative methodology involving desk research, made of a literature review and the analysis of scientific and grey papers, newspaper articles, and legal documents, and fieldwork made of semi-structured interviews. This research design served to describe the impacts that the EU accession had on border crossing management and control at Kapitan Andreevo, as well as the *modus operandi* of corruption and criminal activities.

The analysis has been made by three stages, namely an inception stage, the data collection phase, and the data analysis phase. It is worth mentioning that the data collection was carried out by the authors together with a local research team based in Bulgaria. The role of this local research team was to identify empirical sources, contact respondents for interviews, and conduct the second wave of interviews under the supervision of the authors.

The inception stage involved the definition of the conceptual framework and the preparation for the data collection. It included a preliminary analysis of the literature on border corruption and its characterization at the Kapitan Andreevo BCP, the mapping of empirical sources, and the developing of the interview questionnaire. Scoping interviews were carried out jointly by the authors and the local research team during a fieldwork in Sofia in March 2024. Eight semi-structured interviews were conducted with NGOs, scholars, politicians and LEAs.

This inception stage served to identify the key analytical dimensions. These included the role of accession to the European Union as a turning point in the evolution of corrupt and criminal mechanisms, the simultaneous presence of corruption risks and criminal dynamics at the Kapitan Andreevo BCP, and the interrelation between the political, economic, and criminal dimensions in framing corruption and criminal risks.

The second stage involved the collection of data. The analysis has been led on twenty-six newspaper articles on both Bulgaria and international media outlets and press releases of public bodies, as well as on sixteen scientific and grey papers and reports focusing on Bulgaria, the process of EU accession and the impact this change had on

border spaces. In addition, twenty-eight EU legal documents and other relevant documents have been analyzed. These are listed in the Table 1 below.

Table 1: List of EU-Related Documents.

Type of document	Reference	Topic	Year
European legal framework			
European Union Treaty	Act of Accession	EU accession of Bulgaria	2005
European Commission Recommendation	C (2006) 5186	Schengen Handbook	2006
European Commission Regulation	No 684/2009	Movement of Excise Goods	2009
	No 2454/93	Community Customs Code	1993
European Council Directive	91/496/EEC	Veterinary checks on animals from third countries	1991
	92/12/EEC	Products and excise duty	1992
	97/78/EC	Veterinary checks on products from third countries	1997
	2000/29/EC	Measures against introducing harmful organisms	2000
	2001/51/EC	Schengen Agreement	2001
	2002/90/EC	Unauthorised Entry, Transit and Residence	2002
	2006/112/EC	Value Added Tax	2006
	2008/118/EC	Excise Duty	2008
European Council Framework Decision	2002/946/JHA	Unauthorised Entry, Transit and Residence	2002
European Council Regulation	No 2913/92	Community Customs Code	1992
European Parliament Decision	No 574/2007/EC	External Borders Fund (2007–2013)	2007
European Parliament Regulation	No 854/2004	Controls on Products of Animal Origin for Human Consumption	2004
	No 882/2004	Feed and Food Law, Animal Health and Animal Welfare Rules	2004
	No 562/2006	Movement of Persons across Borders	2006
	No 952/2013	Union Customs Code	2013
Other documents related to the EU legal framework			
DG for Neighbourhood and Enlargement Negotiations	Accession Partnership with Bulgaria	Accession procedures for Bulgaria	1999
	Bulgaria Regular Report	Report on Bulgaria accession procedures	2000
	Bulgaria Regular Report	Report on Bulgaria accession procedures	2003
EU recommendations and best practices	Schengen Catalogue on External borders control	Schengen measures	2002
	Schengen Catalogue on External borders control	Schengen measures (update)	2009
European Commission Territorial Scope	Taxation and Customs Union	Tax regime and customs procedures	2025
European Commission Interim Report	Progress in Bulgaria under the Co-operation and Verification Mechanism	Report on Bulgaria measures	2025
European Council	EU action to address the migration situation in Turkey	Migration situation in Turkey	2024
European Parliament Report	Management of EU-funds in Bulgaria	Management of EU funds in Bulgaria	2008

The collection of these data sources has been completed by a second wave of interviews led by the local research team. This phase involved 14 interviews in Sofia and Kapitan Andreevo BCP between March and June 2024. These interviews were made with three groups of stakeholders: law enforcers; members of civil society; and private sector operators. The results of these interviews were consolidated into a research report representing a secondary empirical source for this analysis [41].

The third stage involved the analysis of the data collected. The analytical efforts have been devoted to substantiate with insights and examples each of the three analytical dimensions. This helped us add empirical evidence on the nature of the changes due to the accession of Bulgaria to the EU as well as on the characteristics of corruption and criminal strategies both before and after this turning point.

Empirical Analysis

The empirical analysis covers three parts: I) The characteristics of corruption and criminal activities before EU accession in 2007; II) The consequences of EU accession on management and controls at the Kapitan Andreevo BCP; III) The characteristics of corruption and criminal activities after EU accession.

Characterizing Corruption and Crimes before EU Accession

Corruption and criminal activities were a long-standing problem at the Kapitan Andreevo BCP prior to Bulgaria's EU accession. Following the end of communist rule, it seemed as though corruption in Bulgaria was gradually declining. However, this was offset by an increase in the corruption activities of organized crime groups [42]. Following the restructuring of the economy and the economic crisis of the late 1990s, Bulgaria faced hyperinflation, economic decline and a shortage of consumer goods. This problem was exacerbated by the underdevelopment of the retail sector [42,43]. Scarcity was offset by the growth of an informal retail sector comprising street markets and small shops. The import of consumer and counterfeit goods into Bulgaria was facilitated by bribery between informal traders and public officials at key border checkpoints to neutralize the controls of border guards and customs agents.

During that time, VAT fraud involving legally imported and exported goods also occurred. These schemes were related to fictitious import and export schemes or to underreporting sales or overstating prices [44]. The most significant form of financial frauds was related to exploitation of the duty-free shops and gas stations operated in the 'no man's land' between Bulgaria and Turkey throughout the 1990s and early 2000s. These shops were a source of smuggling excise goods such as alcohol, tobacco and petroleum products. Small-scale traders purchased these goods at lower prices multiple times per day and smuggled them back into Bulgaria. Organized groups used truckloads and commercial vehicles to transport large quantities of these goods across the border, bypassing official taxation and customs duties.

Two distinct levels of corruption underpinned the smuggling operations. The first occurred at street level for the execution of smuggling operations by bribing public officials stationed at the checkpoint. These mechanisms of corruption often involved long-standing relationships between Turkish truck drivers and suitcase traders working with individual customs officials.

The second level of corruption operated on a higher level by integrating smuggling schemes into the broader political-economy environment through collusion between politicians, entrepreneurs and criminals. This form of corruption provided protection for monopolizing border trade under favorable terms. The case of Kosyo Samokovetsa is an example of this collusion [40].

This smuggler exerted substantial control over the illicit trade passing through the Kapitan Andreevo BCP. He reportedly maintained extensive protection networks involving high-ranking officials, politicians, law enforcement personnel, prosecutors and judges [40]. A percentage of his illegal profits were supposedly distributed among corrupt public officials in exchange for support and protection. At one point, Samokovetsa became so powerful that he even established direct high-level connections within the Bulgarian Customs Authority [45]. This enabled him to

extort customs officers at the Kapitan Andreevo BCP and share the proceeds with the high-level politicians and bureaucrats who guaranteed his power over the border [45].

Furthermore, the political arena and the customs authority at the Kapitan Andreevo BCP were closely linked between 1995 and 2007. A revolving door system was in place, overseen by high-level officials who had direct control over the checkpoint [46]. In this framework, individuals working in the customs agency moved into political positions and then back into customs.

Bulgaria applied to join the EU in December 1995. Negotiations did not begin until 2000, due also to the risks posed by porous borders and widespread corruption [41]. This represented a factor fueling the debate surrounding Bulgaria's membership and preventing its full accession to the EU.

The Impact of the EU Accession

This section explores the impact of Bulgaria's accession to the European Union. It focuses on two areas where these changes were significant: the imposition of new regulatory frameworks and efforts to make the detection of criminal activities more effective. As the accession negotiations spanned many years, so did Bulgaria's transition period to EU membership. A period of adjustment was required, during which Bulgaria needed to build capacity, train personnel and integrate into the EU's border management system. The changes outlined below occurred progressively rather than suddenly.

Regulatory Framework

Accessing the European Union impacted the Bulgaria's legal framework [47,48]. This had an effect on the external border regulations, the taxation regime, and phytosanitary controls, with the introduction of better regulations, new standards and the alignment of the tax regime with the EU framework.

Although Bulgaria was not part of the Schengen Area in 2007, the process for EU accession required the implementation of the Schengen Borders Code for external borders. The legislation on trade duties, tax regime, and people controls aligned with Schengen regulations. Goods could move among member states without tariffs or quantitative restrictions, while controls on external borders became more stringent. The adoption of the Community Customs Code impacted the customs activities by introducing procedural changes and digitalization. It also introduced a common external tariff for the EU and established regulations governing the in/out flows.

The adoption of the EU framework impacted VAT and excises. Bulgarian VAT regime should align with the framework defined with the Directive 2006/112/EC. Import VAT became chargeable upon release for free circulation under harmonized rules regarding taxable base, exemptions and payment. EU administrative cooperation mechanisms support verification and post-clearance controls. Reliefs at the border were standardized along the EU rules on travelers' allowances, tax relief for small non-commercial consignments and specific import exemptions. The EU VAT regime imposed the destination principle, whereby taxation occurs in the country where the goods are consumed. This means that exporting goods to another member state is subject to a zero-rate VAT tax, while suppliers retain the right to claim tax deductions or refunds on domestic purchases that have been exported.

Excise duties was restructured too. The preparatory work for accession required to close down those grey areas posing risks at border checkpoint. This was the case with duty-free shops that facilitated petroleum and tobacco smuggling [49]. In mid-2003, a package of measures imposed their closure [41,50,51]. The Directive 92/12/EEC forced Bulgaria to adopt common minimum rates for alcohol, tobacco, and energy products. Even stricter rules and stronger taxation applied starting from 2010 when Directive 2008/118/EC took force. The movement of excise goods shifted from being based on paper to an electronic Excise Movement and Control System (EMCS), that became mandatory in 2011.

The accession process pushed on the alignment of the Bulgarian phytosanitary regime with the EU law. Veterinary checks on live animals and products of animal origin were governed by Directive 91/496/ECC and Directive 97/78/EC, while plant health controls followed Directive 2000/29/EC. Official controls on food and feed were organized under Regulation 882/2004 and, for products of animal origin by Regulation 854/2004. This

framework introduced quality and health standards for food products and live animals/plants, together with limitations on importing goods that did not meet these standards. This was followed by better border controls to verify compliance and detect violations.

Furthermore, only EU-approved Border Inspection Posts (BIPs) could perform phytosanitary checks on consignments from third countries. As an external EU border, Kapitan Andreevo required to be designed as an EU-compliant BIP for the relevant goods' categories before such consignments could lawfully enter the EU market. This resulted in stricter requirements for food products and animal-origin goods at the Kapitan Andreevo BCP.

The EU legal framework set out standards for checking individuals at the external borders while harmonizing entry requirements under a common visa policy. Bulgarian border guards aligned to the operative standards defined in the Schengen Borders Code, Handbook and Catalogue. Bulgaria aligned its legal framework with EU rules on carriers' liability and the criminalization of human trafficking facilitation. Directive 2001/51/EC required effective, proportionate and dissuasive sanctions on carriers transporting third-country nationals without valid travel documents or visas. The imposition of EU minimum standard reduced the scope for more lenient national practices and encouraged systematic pre-boarding and document checks at the Kapitan Andreevo BCP. Meanwhile, Directive 2002/90/EC and Council Framework Decision 2002/946/JHA required Bulgaria to penalize the facilitation of unauthorized entry, transit or residence.

In conclusion, EU accession brought new regulations and standards on the importation / exportation of goods, tax regime, and people movement. For goods, the new regulatory framework defined standards for quality, safety, and entry conditions. It aligned documentation, checks and allowances with those of other EU member states. Regarding taxes import VAT and excise duties moved towards harmonized bases and minimum rates. Many non-EU consignments were subject to higher duties and fees, and collection was strengthened through standardized procedures and shared IT systems. Regarding people, the liability of carriers and the facilitation acquis shifted responsibility further upstream, clarifying offences and sanctions at the border.

Stronger Detection and Surveillance at Border Checkpoints

Following EU accession, significant efforts were made to strengthen control, surveillance and detection capabilities at the Kapitan Andreevo BCP. Border police procedures, training and manuals were rewritten in accordance with the Schengen handbook. In parallel, there were a major infrastructure renewal, the introduction of technological innovation, and the enhancement of surveillance systems.

The investment into new buildings, surveillance systems and IT technologies were supported by the EU External Borders Fund. A major expansion of the Kapitan Andreevo border checkpoint took place between 2010 to 2015 [39,52]. The implementation of the new phytosanitary regime had tangible effects on infrastructures with the realization of unloading bays, cold stores, sampling areas and secure holding zones. Competences were consolidated under the Bulgarian Food Safety Agency (BFSA) for controls in line with EU procedures.

Efforts were undertaken to strengthen border surveillance through technologies. From 2003 to 2010, the Bulgarian Ministry of the Interior acquired thermal imaging surveillance equipment for the border guards, but then failed in its management [53]. New systems were introduced to enable the automated checking of travelers and vehicles. These included the Schengen Information System (SIS), the EU Visa Information System (VIS), and Interpol's databases of stolen and lost documents and vehicles. Another addition was the EU's Risk Management System (RMS) for identifying suspicious goods and traders.

A stronger collaboration and data sharing between the customs authorities of different EU countries was in place. The VAT Information Exchange System (VIES) created a data flow on cross-border transactions that enabled suspicious patterns to be tracked and businesses involved in illicit activities identified. The Excise Movement System (EMS) supplied a platform for registering all the movements of excise goods.

Further changes impacted the surveillance capacity at the Kapitan Andreevo BCP. Continuous monitoring efforts by EU institutions are ensured by the Schengen Evaluation and Monitoring Mechanism. The presence of the European Border and Coast Guard Agency brought more personnel deployed at the checkpoint. The operative

capacity has been reinforced by new scanners, X-ray machines, IT systems and risk analysis units. Customs agents and border guards benefited from a capacity-building process involving training and the adoption of best practices from Schengen codes and EU handbooks. This led to a process of professionalization that improved the surveillance and detection strategies at the Kapitan Andreevo BCP and led to closer collaboration between different units and authorities.

Characteristics of Corruption Risks and Crimes after the EU Accession

Given all these changes at the Kapitan Andreevo BCP, it could be expected a decline in corruption. However, the opposite appears to have been the case. These improvements seem to have made corruption necessary for bypassing enhanced control and surveillance capacity. These changes improved the efficiency of border and customs controls at the Kapitan Andreevo BCP. However, they had an unexpected effect on the evolution of corruption and criminal behaviors, which adapted to legislative changes and better controls. The analysis will focus on the evolution of corruption risks and crimes in five areas, namely:

- Smuggling of excise goods and tax evasion;
- Smuggling of goods under stringent standards
- Privatization of public functions at the border checkpoint;
- Routinized schemes of corruption;
- Criminal strategies for smuggling illicit goods.

Smuggling of Goods for Avoiding Taxes

Because of the efforts made prior to, and the changes brought about by, EU accession, the landscape of smuggling and tax evasion involving excise goods through the Kapitan Andreevo BCP changed significantly.

One of the main sources of corruption risks before 2007 was the trade of excise goods, such as tobacco and petroleum products. The operation of the duty-free shops and petrol stations was shut down by law in 2008 under the EU pressure [54,55]. This reduced this smuggling business and the associated corruption risks [56,57]. An initial rise in legal sales of excise goods in Bulgaria arguably indicates a decrease in their smuggling. However, starting from 2009, there has been a new rise in smuggling of cigarettes and other excise goods, due to the increase of excise taxes coinciding with an economic crisis [49].

Tobacco products are particularly significant. A re-orientation of sourcing opened new channels. For example, bribes from mid-level distributors and smugglers targeted local authorities to obtain protection and early warning about enforcement actions [58]. At the national level, a tacit agreement between government actors and certain tobacco producers permitted to legally manufactured cigarettes to enter the illegal market, ensuring steady profits for the companies and their political referents. This corruption-enabled system kept the illegal cigarette market stable between 2011 and 2014 [58,59]. In 2014, legal sales were felt by 45% and the illegal market reached 40–45%. After that, illegal tobacco sales declined [60].

Another area where criminal and bribing mechanisms adapted to the tax regime transformation was the VAT frauds on the importing / exporting goods. In particular, the strategies for these criminal schemes diversified. Bribes were used by traders and other business players to buy the support of those customs agents controlling importing and exporting procedures and the payment of VAT on these goods.

A common scheme at Kapitan Andreevo BCP was the VAT carousel fraud [44]. In these schemes, goods are imported at zero VAT, since this is payable in the country of origin. They are then fictitiously sold through chains of transactions between companies within Bulgaria before being exported again at a zero VAT rate. Then, the last trader in the chain can claim an undue VAT refund [44].

Another form of VAT fraud is the fictitious export scheme. Goods are exported at a zero VAT rate, but their value is overstated. This results in a higher VAT refund than is correct. In an extreme version, goods are fictitiously exported and VAT refunds are claimed, but actually they are sold in Bulgaria. The evidence discloses a case of a

corrupt customs agent entering a truck's registration number into the control system, falsely recording it as having exited the country [40]. In reality, neither the truck nor the goods ever left Bulgarian territory. Consequently, the goods remain in the country, yet a VAT refund can be claimed as they are considered to have been exported.

The interviews revealed cases of corruption involving the manipulation of automatic number plate recognition cameras to facilitate fictitious exports. When an order for inspections comes from the customs agency headquarters or the police, this is often linked to the license plate of a commercial vehicle. Corrupt officials can neutralize the control procedure by deactivating the automated number plate recognition cameras and making the procedure for entering the license plate number manual. Then, the customs agent enters the wrong license plate number to prevent an alert being generated. This is done by replacing Latin letters in the license plate with similar-looking Cyrillic letters, that are not recognized by the software.

Smuggling of Goods for Bypassing Stringent Standards

Increasingly, corruption served as a mean of circumventing EU regulations governing the quality and standards of imported goods. A great pressure has been exerted on public officials at the border, including veterinary and phytosanitary inspectors and BFSA officers, to permit the importation of food and animal-based products not meeting the health standards. These regulations serve to protect consumers from food adulteration, false labelling, and unclear or unsanitary production methods. Their bypassing can increase the profits at the expense of consumer safety and public health in both Bulgaria and the EU.

The empirical evidence discloses two strategies to manipulate the detection procedures at the Kapitan Andreevo BCP [40]. The first strategy involves manipulating the sampling process for the control and testing of food products. Corrupt customs and BFSA officers only take samples of the 'clean' parts of the cargo when a truck carrying goods that do not comply with regulations is chosen for inspection. The discretionary power of these officials allows them to decide which products to select for more in-depth checks. The same thing can happen when these public functions are privatized and the procedures are managed by a private company. In this situation, it is the private company's employees performing public functions who can manipulate the process illicitly.

The second strategy regards the manipulation of the test results. Samples are taken, but the laboratory either bypasses the test or corrupt laboratory personnel falsifies the results, allowing non-compliant food products to be certified without proper inspection. Once again, given that the laboratory for testing foods and animal-origin products was subcontracted to a private company for a long time, the role of private workers was critical for this manipulation.

Corrupt Effects of Privatization of Public Functions at Border

Accession to the European Union also brought a need for greater efficiency, often served by the privatization of public services [61,62]. These privatization mechanisms, combined with the characteristics of Bulgaria's political settlement, allowed discretionary spaces to be treated as privatized resources [63,64].

At Kapitan Andreevo, food safety inspections, parking services, vehicle disinfection and laboratory testing, were outsourced to private companies. The interviews revealed the polarized nature of this privatization. On the one hand, it was suggested that this was in line with the EU demands, while accusations of corruption were dismissed as mere public relations exercises. Conversely, these privatization mechanisms were traced back to illicit agreements and related with the appropriation of resources by private individuals. It was claimed that this generated revenue for politically connected companies and reduced public income. Many of these services were instead operated by companies that reportedly failed to declare revenues to the tax authorities. While the contracts granting these private actors such authority should be considered legally invalid [63], they continued with the support of the state administration and key regulatory agencies.

In 2022, the public attention was drawn to the outsourcing of the food safety laboratory to a private company, Eurolab 2011. The company was found to have monopolized testing functions on behalf of the BFSA under questionable legal grounds [63,65]. This scandal revealed the entanglement between public health regulation, rent-seeking, and political protection and it triggered parliamentary debate and reciprocal accusations between political parties. In 2022, the government restored the full public control on all these functions.

The dynamics at the Kapitan Andreevo BCP, where efficiency-driven reforms have led to opacity and rent-seeking, can be seen in other situations. One area where these dynamics appear significant is the outsourcing of border functions to private security actors for migration control in sensitive regions such as the Mediterranean, the Balkans, and North Africa [61,62]. In these cases, EU member states increasingly rely on private security companies for surveillance, detention management, and return operations. This evolution has resulted in several unintended consequences, including opacity in procurement and subcontracting chains, weak accountability due to hybrid public-private responsibilities, and the emergence of security markets with lobbying power trying to influence policy priorities.

Routinized Schemes of Corruption

Following EU accession, the reform of border controls created opportunities for routine forms of corruption at border checkpoints. Corruption schemes at the Kapitan Andreevo BCP have increasingly relied on cooperation between customs officers and border guards. Due to the layered structure of decision-making, oversight and control, no single officer can establish or maintain a smuggling route unilaterally [40]. As inspections are conducted jointly by border guards and customs officials, corruption schemes must involve officers from both authorities and cover all public figures present during inspections, regardless of their affiliation [66].

The evidence reveals different layers for distributing illicit proceeds. The first one involves the team. These groups of public officials typically establish direct connections with business operators, intermediaries, and smugglers. As the responsibilities of each border authority are specific, the primary targets of corruption will vary depending on the operational area. The second layer involves different groups within the same authority. Often, schedules and shift rotas force officers from different teams to work together, so incentivizing their collaboration in corrupt activities. A third layer of redistribution occurs between authorities. Most corrupt schemes require the cooperation of customs officers and border guards. They frequently conduct joint inspections of private and commercial vehicles and participate in corruption mechanisms together. Finally, these schemes often require the protection of directors of the public authorities at the local, regional or national level; law-enforcement or judicial officers who investigate crimes at the checkpoint; politicians operating as intermediaries [67].

Recent cases at Kapitan Andreevo showed that proceeds were pooled into a 'common pot' where the bribe revenue was shared between all participants, with the head of the shift receiving the most [39,68]. A famous one is the so-called "golden pot" case from the early 2010s. More than thirty customs officers were arrested while dividing bribe money collected during their shift. Due to regulations prohibiting officials from carrying more than twenty-five euros in cash, officers deposited the bribes collected from citizens and truck drivers in a designated room. There, the money was divided between intended recipients, including absent border guards and political figures.

Criminal strategies for smuggling of human beings and drugs

In certain cases, there has been more an evolution in criminal *modus operandi* and concealment strategies than new forms of corruption. Whether a bribe-based or deception-based strategy is chosen depends on the type of contraband and trafficking network. In some criminal activities, actors rely more on concealment, document forgery or exploiting legal processes.

As external EU and Schengen border, the Kapitan Andreevo BCP is important for migration controls. Irregular migration has increased massively after the 2007 accession to the EU; it has further intensified during the last fifteen years, due to the influx of irregular migration in relation to geopolitical developments in the Middle East [70,71]. Prior to 2015 and 2016, individuals were regularly found hiding in private cars, lorries, buses, and trains [40]. More recently, these flows have redirected through green border crossings due to the better controls and regulations regarding irregular migrants.

One prevalent smuggling method revealed at the Kapitan Andreevo BCP involves modifying private vehicles by installing double floors that allow two individuals to lie horizontally for a brief period, just long enough to pass through the checkpoint. An interview also revealed that people smuggling often occurs through passenger cars, public transport, and trains by using "look-alikes," where a migrant presents a genuine or counterfeit passport belonging to someone with similar appearance.

Drug trafficking mechanisms are interesting too. Organized criminal groups exploit the Kapitan Andreevo BCP to traffic illicit drugs, leveraging the high volume of freight and passenger traffic. Often it is Turkish crime groups that smuggle heroin with the help of Bulgarian organized crime groups [72]. This heroin is typically concealed in legal cargo or custom-built compartments, and transits through Bulgaria *en route* to Western Europe [72–78]. Cannabis is often trafficked concealed in vehicles from other Balkan countries through Bulgaria toward Turkey [74,75,79–82]. Synthetic drugs, especially MDMA and amphetamines produced in Western Europe, are routed through Bulgaria to Middle Eastern markets, along with precursor chemicals.

A concealment method is the "twin-trucks" scheme, whereby two to three identical trucks carrying almost identical cargo cross the border at the same time during peak traffic hours, with one of the trucks carrying drugs [40]. Given the traffic flow and the inspection capacity, the likelihood of a truck being examined is low. This means that especially during busy periods not all trucks will be pulled aside. Chances are, that only the clean trucks will be checked and the trucks smuggling drugs will be let through [76].

The reliance on concealment over corruption in drug trafficking could also be explained by the severity of punishment of drug-related crimes. As emerging from the report prepared by the local research team,

There is no evidence of use of systematic corruption to facilitate drugs smuggling. It is generally believed by customs officers that the risks, if caught, are much higher in comparison to other illicit goods. If an officer is implicated in facilitating drugs smuggling, they could be charged with participation in an organized crime group or drug smuggling and face years of prison. Another factor is that smuggling of drugs is also not tolerated on the Turkish side of the border [40, p. 46].

This quote explains that the involvement in drug trafficking can lead to harsh criminal consequences. Similarly, the predispositions of border authorities toward drug trafficking are also a relevant factor for determining the social acceptability of criminal and corrupt behaviors. In this case, for example, Turkish authorities are known for their stance against drug trafficking and maintain high vigilance at border crossings. When drugs are discovered in vehicles arriving from Bulgaria, it raises suspicions about the integrity of Bulgarian border controls and inquiries into why Bulgarian authorities failed to intercept the shipment. This reputational risk increases the danger for Bulgarian border officials, making them more reluctant to accept bribes in drug-related cases.

As a result, successful smuggling operations seem to require more sophisticated concealment techniques or, if corruption is pursued, significantly higher bribes. In contrast, the trafficking of counterfeit consumer goods, often justified by local demand, may be perceived as less harmful or even socially tolerable. This perception lowers both the risk and the moral threshold for customs and border officials to engage in corrupt facilitation, making corruption more common in such cases than in drug trafficking.

This suggested to parasite the consumer goods smuggling with drug trafficking [40]. There were cases where customs officers have been suspected or found to be corrupt in cases of smuggling of drugs. In these situations, their involvement was hidden under already existing relations for consumer goods smuggling and the customs agent was unaware of the cargo. Figure (1) illustrates the mechanism for parasitizing the smuggling scheme with drugs goods.

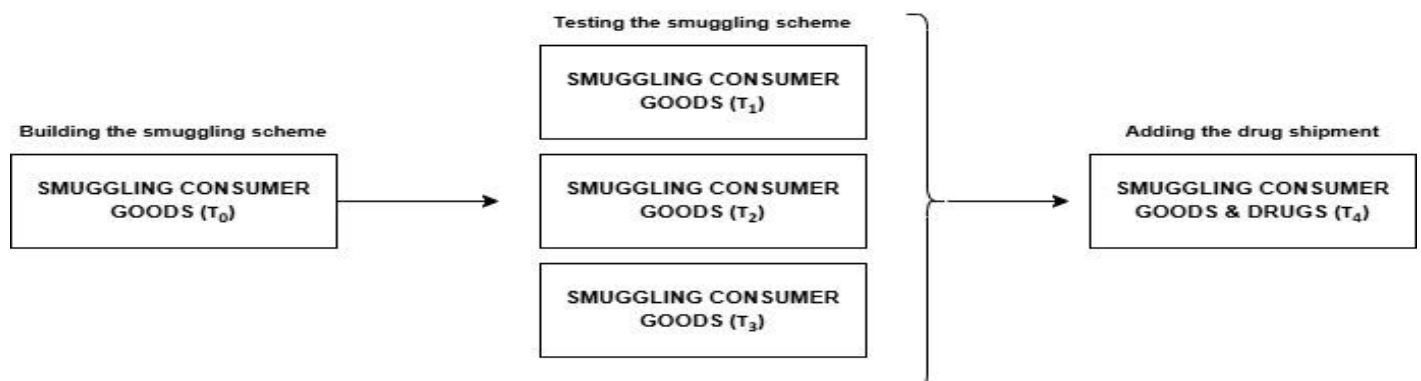


Figure 1: Illustrating the Mechanism for Parasitizing the Smuggling Scheme.

Reportedly, the first step at T_0 was to build a scheme to smuggle consumer goods. The customs officers involved were led to believe that the scheme would strictly involve consumer goods. For a period between T_1 and T_3 , the smugglers tested this channel by transporting consumer goods to ensure its effectiveness and secure the trust of the customs officers and border guards through bribes. Finally, at T_4 , the smugglers added a drug shipment to the cargo for a reinforced border crossing.

Discussing the Empirical Results and Conclusion

This research has examined the evolution of corruption and criminal activities at Kapitan Andreevo after Bulgaria's accession to the EU. This change impacted the Bulgarian legal framework and the management and controls at Kapitan Andreevo BCP. The new regulations, infrastructures, and surveillance mechanisms have had the effect of transforming corrupt and criminal strategies [19]. Corruption is instrumental in achieving goals related to smuggling, trafficking, and financial frauds; however, this does not mean that it is also necessary [13,83]. Changes in contextual conditions can make corruption necessary where it was not before, but they can also make it riskier and costlier for bribe takers. This is a key factor in determining whether it is corruption or criminal strategies that will prevail.

The study has explored the factors facilitating evolution against historical transformation, such as accession to the European Union. This process has triggered changes in different areas and finally in the evolution of corruption and criminal *modus operandi*. The findings revealed significant interrelated effects in the political, economic, and criminal arenas. These domains seem to be interconnected; changes in one of these domains have an impact on the others.

The changes introduced by the EU accession aimed to achieve different objectives, such as making business activities more profitable, protecting citizens' health, and increasing the efficiency of the fight against crime. However, they have had unintended consequences that were not anticipated at the beginning of the reform process.

Two main areas of transformation have been identified. The first is the internal adoption of the EU's regulatory framework in Bulgaria, along with the introduction of standards and limitations for traded goods. The harmonization of the VAT and excise tax regimes and the liberalization of movement for persons and goods between EU member states played a significant role. On the other hand, this necessitated more efficient controls for vehicles and goods on external spaces, such as between Bulgaria and Turkey.

A second process involved renewing infrastructure, surveillance devices, strategies and protocols at the Kapitan Andreevo BCP. This was accompanied by an increase in border area personnel, as well as greater cooperation between border authorities. Finally, the introduction of new technologies and digitalization processes increased capacity for controlling and surveilling border flows.

Ultimately, these two trends have contributed to the transformation of corruption and criminal strategies. On the one hand, situations in which corruption evolved in response to new responsibilities, skills, and functions at border checkpoints were disclosed. This included paying higher bribes and targeting new bribe-takers. The objective of bribery schemes also changed, evolving towards bypassing newly introduced EU regulations, standards, and tax regime. This coincided with developing more effective schemes for sharing illicit proceeds among officials from different units or authorities and establishing new protection mechanisms involving high-level politicians and bureaucrats.

In other cases, particularly concerning migrants and drugs, it was the criminal strategies rather than the bribing methods that transformed. The findings demonstrate the adoption of new concealment strategies and new smuggling routes for illicit goods, and a variety of modalities for financial frauds.

It is important to note that the evolution mechanisms described here for the Kapitan Andreevo border checkpoint can be seen in other countries as well. For example, the impact of EU accession on corruption could have been similar in Romania. As part of the same enlargement wave as Bulgaria, Romania underwent similar customs modernization, digitalization, and alignment with EU regulations when joining the EU. Consequently, similar changes in corruption mechanisms could have occurred.

Other research activities conducted in Europe, such as the study performed at the Port of Rotterdam by Kassa and Costa [19], have also described comparable evolutionary mechanisms resulting from the implementation of enhanced control procedures and surveillance tools. In this case, improvements of controls and inspections to combat drug trafficking over the last fifteen years have had an unexpected consequence: the evolution of corruption and criminal strategies aimed at overcoming these hurdles. These are just a few examples from a much longer list that could be compiled. Nevertheless, the similarities observed here may lead us to conclude that the findings of this research can be generalized. However, further research, including comparative studies, may be necessary to validate these generalizations.

These empirical findings are useful for critical, evidence-based reasoning about potential policy implications and recommendations. For instance, the finding that drug trafficking at the Kapitan Andreevo border checkpoint relies more on improved concealment strategies than corruption suggests that this choice is influenced by various factors. These factors include the level of social acceptability and stigma associated with a particular criminal behavior, among others. For instance, smuggling consumer goods is more socially acceptable than drug trafficking among Turkish public officials. Thus, the impact is not solely linked to changes in infrastructure, protocols, procedures, or technologies, but may also be due to intangible forces related to perceptions, mental models, and preferences. Therefore, policymakers and lawmakers must consider these factors when developing solutions to combat criminal behavior in border areas and address its inherent evolutionary and adaptive nature.

The paper also proposes a more nuanced perspective on the relationship between corruption and criminal activities at border checkpoints. While these two phenomena are often symbiotic, the evidence has shown that they can evolve in different, and even divergent, ways. Tackling criminal activities does not necessarily entail tackling corruption, and vice versa. A stronger capacity to counter a crime can have negative impacts on the other domains. For example, a more coherent anti-corruption framework could lead to the evolution of the modus operandi of associated criminal activities. Conversely, a stronger framework for countering criminal activities can lead to an increase in the risk of corruption aimed at circumventing the stronger barriers [8,30].

This is essential for policymaking processes and anti-crime/anti-corruption activities in border regions. Legislators and law enforcers must be aware of these dynamics when developing operational solutions to combat criminal activity. While formal structures may transform, illicit practices often adapt to the new environment. Therefore, understanding how existing modus operandi evolve under new conditions is key for designing law enforcement strategies. A holistic approach, considering corruption and criminal activities as two different topics to be fought through a coherent framework, is needed [84,85]. This requires integrating anti-corruption safeguards into anti-crime and border enforcement strategies. Thus, measures designed to combat illicit trafficking or financial fraud should incorporate mechanisms to prevent, detect, and mitigate corruption risks as an integral part of their design.

First, this requires the introduction of protection mechanisms for public officials involved in the implementation of new procedures, control systems, or surveillance technologies. When new enforcement tools or regulatory frameworks are introduced, these actors often become critical points of vulnerability. As such, they should be supported through institutional safeguards, including transparency protocols, rotation systems, whistleblowing channels, audit trails, and organizational measures to reduce risks of coercion, collusion, or infiltration.

Second, it is essential to implement systematic corruption risk assessment procedures as part of policy design and implementation. Such assessments should explicitly account for the evolutionary dynamics of corruption and criminal behavior, including the capacity of illicit actors to adapt to regulatory change. Risk assessments should therefore be embedded at both the design and operational stages of enforcement systems, with the aim of identifying procedures, technologies, or institutional arrangements that are particularly vulnerable to corruption following legislative reform, digitalization, or the outsourcing of public functions. This would enable the early detection of high-risk governance configurations and the adjustment of control mechanisms.

Third, policy design should incorporate a foresight-oriented approach that considers unintended consequences of reforms and enforcement innovations [86]. As highlighted in Kassa & Costa [19], regulatory and technological interventions in border and anti-crime systems often generate adaptive responses from illicit actors. These

responses may include the displacement of criminal activity across routes, the diversification of concealment methods, the substitution of transport modalities, or the reconfiguration of organizational structures within criminal networks. For this reason, anti-crime strategies should be designed with an explicit understanding that closing one operational channel can induce strategic adaptation within criminal ecosystems. Anticipating such dynamics is crucial for ensuring that enforcement measures remain effective over time and do not inadvertently generate new corruption vulnerabilities or displacement effects.

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