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У журналі здійснюється публікація наукових і оглядових праць з основних проблем зовнішньоекономічної діяльності, партнерства митних адміністрацій та бізнес-структур, професійної освіти в галузі митної справи, впровадження та реалізації стандартів Всесвітньої митної організації, оглядові статті про досвід реалізації стратегій інституційного розвитку митних адміністрацій країн-членів Всесвітньої митної організації, публікації молодих науковців у галузі митної справи та зовнішньоекономічної діяльності, реферативні матеріали та анонси.

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ЗМІСТ

CONTENTS

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CUSTOMS DUTIES: IMPACT ON BUDGET FORMATION AND FINANCIAL SECURITY OF THE COUNTRY

The purpose of the article is to analyse the impact of customs payments on the formation of the country's budget before the war and during a full-scale war. The study was carried out using the methods of synthesis and analysis, deduction and induction (to revise the existing conceptual apparatus regarding the essence of customs payments), the method of comparative statistical characteristics, graphical and analytical method, analysis of facts, factors and phenomena by various indicators and criteria (to systematise and analyse the volume and structure of indirect taxes in the formation of the country's budget), and generalisation (to formulate the conclusions of the study). The article examines the dynamics and structure of payments related to customs: customs duty, excise tax on excisable goods imported into the customs territory of Ukraine and value added tax on goods imported into the customs territory of Ukraine. A comparative analysis of customs revenues to the State Budget of Ukraine before the war and during the full-scale invasion is carried out, including trends and changes in the structure of customs duties, imports and exports, and other factors affecting customs revenues. The role of customs payments in the overall balance of the country's budget and their importance for the financial stability and security of the state are investigated. The measures taken to maintain economic stability and ensure the functioning of the state in difficult conditions of war are considered, in particular, the role of foreign countries and international organisations in the formation of the revenue side of the budget of Ukraine is determined. The article also explores the measures that the state can take to stabilise customs payments during the war, such as revising tariffs, simplifying customs procedures and providing incentives for importers and exporters. In summary, the article provides a comprehensive overview of the impact of customs payments on the country's budget, emphasises the importance of customs payments as a stable source of budget revenues and the need to improve their management to ensure the country's financial and economic security. The article also offers recommendations on how to manage customs policy in times of war in order to minimise the negative impact on the budget and economy of the country, taking into account the interests of both the state and citizens. The proposed recommendations can contribute to the development of an effective policy in the field of customs relations to improve the economic situation in the country.

Key words: military conflict**,** martial law, customs payments, value added tax, excise tax, customs duty, customs policy, indirect taxes, state budget revenues.

JEL Classification: E62, F51, F52, H30, H61, H68, H71.

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Introduction. The full-scale invasion had a significant impact on all spheres of the country's activities and existence, including financial and economic security and the ability of the state to perform its functions. The purpose of the article is to analyse the impact of customs duties on the country's budget before the war and during the military conflict. It is aimed at identifying changes in the level, structure and role of customs revenues in the state budget caused by military operations. In addition, the study aims to propose recommendations for adapting customs policy and ensuring the financial stability of the state during the war, given the importance of customs payments for filling the budget and supporting the country's economy. The research was carried out using the methods of synthesis and analysis, deduction and induction (to review the existing conceptual framework on the essence of customs payments), the method of comparative statistical characteristics, graphical and analytical method, analysis of facts, factors and phenomena by various indicators and criteria (to systematise and analyse the volume

and structure of indirect taxes in the formation of the country's budget), and generalisation (to formulate the research conclusions)

Results. Customs taxation performs several important functions in the fiscal system of the state. Firstly, it provides a stable revenue stream for the budget, as indirect taxes are paid at different stages of production and circulation of goods and services, which increases the possibility of budget revenues even if sales volumes change. Secondly, customs taxation can be used to regulate consumer behaviour and encourage or restrict the consumption of certain goods, for example, through excise taxes on alcohol or tobacco. It also reduces the burden of direct taxes, such as income tax, and makes it easier for businesses and individuals to pay taxes, as they can spread the taxation over different stages of transactions or purchases. Thus, the collection of customs duties serves an important function in financing public needs and regulating economic and social development.

Value added tax (VAT) is one of the most important taxation instruments in many countries, including Ukraine. VAT is an indirect tax levied on businesses when they sell goods or provide services. It is based on the concept of value added, where the taxable amount includes the difference between the value of the goods at the beginning of production and the value of the goods after processing, improvement and sale. The main essence of VAT is to tax the difference between the value of a good or service at the beginning of production and the value of that good or service at each subsequent stage of its circulation, from the supplier to the final consumer. The Tax Code of Ukraine defines value added tax as an indirect tax that is calculated and paid in accordance with the provisions of Section V of the Tax Code of Ukraine (Tax Code of Ukraine, 2010).

The VAT plays an important role in financing public needs. It provides a stable revenue stream for the budget, which is used to finance various areas, including education, healthcare, infrastructure, defence and other government programmes, and has several key aspects:

a) Collecting stable revenues: VAT provides a stable revenue stream for the state budget. As it is levied at every stage of production and circulation of goods and services, it results in regular budget revenues, regardless of seasonality or fluctuations in sales.

b) Possibility of revenue forecasting: Due to the stable nature of VAT taxation, the government can better forecast revenues and plan budget expenditures. This makes the financing of government programmes and infrastructure projects more predictable.

c) Distribution of the tax burden: The VAT allows to distribute the tax burden among different economic entities and citizens. Usually, the final consumer bears the bulk of the taxation, but VAT payers are enterprises at different stages of production and circulation, which reduces the burden on business entities.

d) Regulation of consumer behaviour: Changes in VAT rates can affect consumer behaviour. Lower rates may encourage consumers to buy more goods and services, thereby supporting economic growth. In contrast, an increase in rates can reduce consumer activity, which can be useful if there is a need to curb inflation or limit consumption of harmful goods (Yu. Yu. Sus, N. S. Boiko, K. S. Nazimova, V. V. Zaliubovska, 2021). In 2022, by reducing the VAT rate on fuel, the government was able to curb the rapid rise in petrol and diesel prices in the face of a total shortage, which allowed consumers to adapt to further price increases.

An excise tax is a special tax imposed on certain types of goods, usually on goods that may be harmful to health or the environment, such as alcohol, tobacco products, fuel, cars, etc. The Tax Code of Ukraine defines excise tax as an indirect tax that is calculated and paid in accordance with the provisions of Section VI of the Tax Code of Ukraine (Tax Code of Ukraine, 2010). This tax is included in the price of goods and is collected from producers or importers. In Ukraine, the excise tax is applied to goods such as alcoholic beverages, tobacco products, fuel, energy drinks, cars, electricity and other consumer goods (Tax Code of Ukraine, 2010). Excise tax rates are set for each type of goods. Some excise tax rates are based on the number of units (e.g., the number of litres of alcohol in a drink) or volume (e.g., the number of litres of fuel). This helps to ensure proportionality of taxation. Excise rates can be higher for goods that have a harmful effect on health (e.g., tobacco products) or the environment (e.g., cars with high emissions). The setting of excise tax rates can also be based on the financial goals of the state, such as increasing budget revenues or regulating consumer behaviour (N. I. Atamanchuk, N. S. Khatniuk, N. M. Boreiko, & Y. Yu. Bakai, 2021).

Customs duty in Ukraine is a nationwide mandatory tax levied on the movement of goods across the customs border of the country, as well as on a number of customs operations. Customs duties are

calculated and paid in accordance with the provisions of the Customs Code of Ukraine (Customs Code of Ukraine, 2012). There are import duties, export duties, seasonal duties and 4 special types of duties such as: special, anti- dumping, countervailing, additional import duty. Customs duties are collected at customs offices during customs operations. Payment of customs duties is mandatory for companies and individuals engaged in international trade (Customs Code of Ukraine, 2012).

Customs duties, excise duties and value added tax are important sources of revenue for the Ukrainian budget, playing a key role in financing various programmes, projects and social needs of the country. Duties levied on foreign trade provide the budget with a stable financial resource and can be used to protect the domestic market. In turn, the excise tax and VAT are aimed at increasing budget revenues, as well as regulating consumer behaviour and promoting social and economic goals.

Changes in customs payments directly depend on the volume of export and import operations. Table 1 shows the dynamics of key macroeconomic indicators for the period from 2019 to 2023.

Table 1

Key macroeconomic indicators of Ukraine

Indicators	2019	2020	2021	2022	2023
Real GDP growth rate, %, in	3,2	-3,8	3,4	-28,8	5,0
Exports of goods and services, mln. US $ MILLION	63 556	60 707	81 504	57 517	51 093
Changes in exports of goods and services, in % to the previous year	7,4	-4,5	34,3	-29,4	-11,2
Imports of goods and services, mln. US $ MLN.	76 067	63 085	84 175	83 254	88 488
Changes in imports of goods and services, in % to the previous year	7,8	-17,1	33,4	-1,1	6,3
Balance of payments, mln. US DOLLARS	-12511	-2378	-2671	-25737	-37395

Source: Compiled by the authors on the basis of (Official website of the Ministry of Finance of Ukraine. Balance of payments: 2019–2023; Website of the Ministry of Finance. Information from the Ministry of Finance of Ukraine on the implementation of the State Budget of Ukraine for 2019–2023)

The information in the table clearly shows the impact of the crisis on GDP and foreign trade. Thus, in 2020, gross domestic product decreased by 3.8%, accompanied by a 4.5% decline in exports and a 17.1% decline in imports, due to quarantine restrictions caused by Covid-19. In 2021, the situation not only stabilised (GDP almost reached the level of 2019), but also improved significantly. Thus, exports increased by USD 20797 million. (or 34.3%), while imports increased by USD 21090 million. (or 33.4%). 2022 was a critical year for Ukraine as a country and for its economy in particular. While leading international financial institutions had predicted a 50% decline in GDP, with the loss of the occupied territories, physical destruction of businesses, unsuitability of large areas for agriculture, and the loss of a large number of workers who either went to defend the country or were forced to leave Ukraine, GDP declined by only 28.8%. The disruption of logistics links, the inability to use sea freight and aircraft, led to a 29.4% decline in exports, or USD 2,3987 million, while imports of goods and services fell by USD 2,398 million. Imports of goods and services decreased by only 1.1% or USD 921 million. USD. In 2023, GDP grew by 5%, which is very encouraging in a time of war. Unfortunately, exports of goods and services continued to decline, albeit at a slower pace than in 2022 – by 11.2% or USD 6,424 million, while imports grew significantly. Imports grew significantly, by 6.3% or USD 5,234 million. USD. Of course, the decline in exports and the negative balance of payments are negative factors, as foreign exchange earnings are reduced. However, the growth in imports of goods and services makes it possible to generate budget revenues through customs duties (Table 2, Figure 1). Therefore, at this stage, this is positive from the point of view of filling the budget and maintaining the country's financial stability.

All customs duties are indirect taxes, but not all indirect taxes are customs duties. For example, excise tax and value added tax on goods produced in Ukraine are not customs duties and are shown in Tables 2 and 3 to compare the importance of domestic and similar import taxes in the formation of the State Budget of Ukraine.

The state budget revenues of Ukraine increased significantly in 2022 (by UAH 490.5 billion or 37.8%) and 2023 (by UAH 884.6 billion or 49.5%) compared to the previous years. This is due to the

Table 2

Revenues from customs duties to the State Budget of Ukraine in 2019 – 2023 (billion UAH)

Indicators	2019	2020	2021	2022	2023	2024 plan	01.04. 2024
Excise tax on excisable goods produced in Ukraine	69,9	80,4	82,9	60,7	92,6	98,2	16,7
Excise tax on excisable goods imported into the customs territory of Ukraine	53,5	57,8	79,6	41,7	74,8	95,3	22,6
VAT on goods (works, services) produced in Ukraine, including budget refunds	88,9	126,5	155,8	213,9	214,6	289,1	69,0
VAT on goods imported into the customs territory of Ukraine	289,8	274,1	380,7	253,1	366,2	498,9	109,0
Taxes on international trade and external	30,1	30,5	38,2	26,2	40,6	49,2	12,3
Funds from foreign countries and international organisations	1,14	1,03	1,29	481,1	433,4	6,4	37,5
Total state budget revenues	998,3	1076,0	1296,9	1787,4	2672,0	1768,5	642,1

Source: compiled by the authors on the basis of (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024; Law of Ukraine «On the State Budget of Ukraine for 2024», 2023)

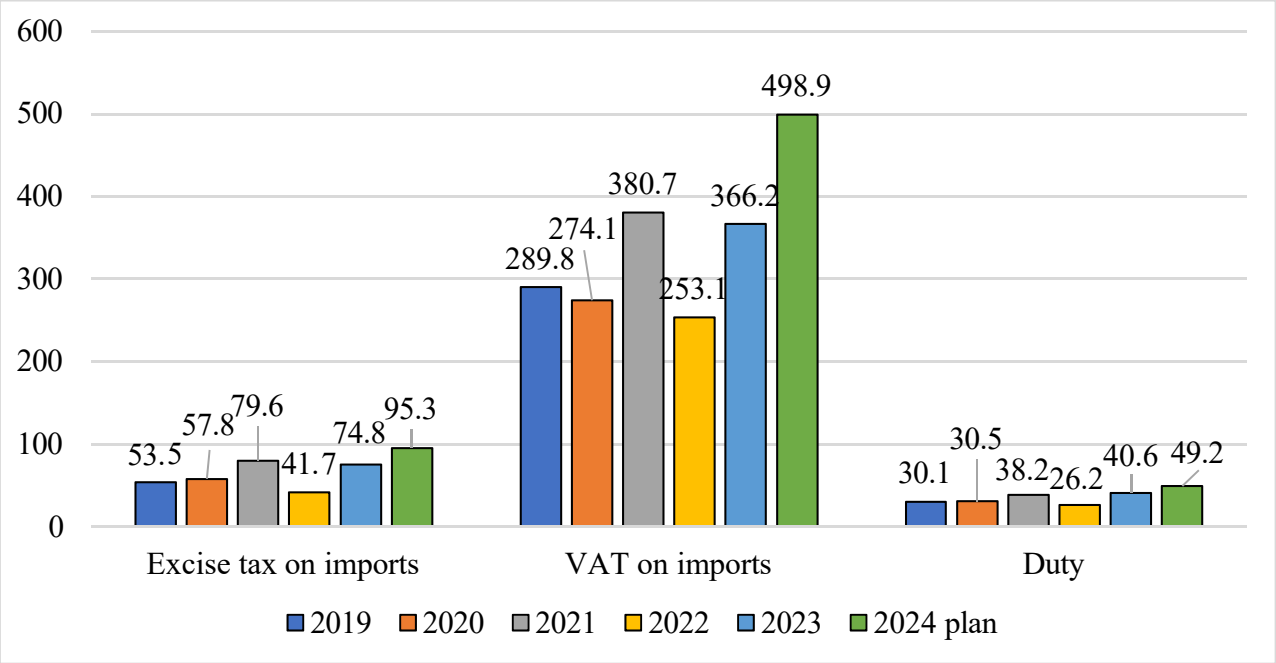

Figure 1. Dynamics of customs revenues to the State Budget of Ukraine, UAH billion

growing needs for defence and reconstruction of the country and is largely funded by Western partners and international organisations. The positive dynamics of the increase in all indirect taxes was observed in 2021, due to the adaptation of the country and the population to the rather difficult and crisis situation in the country due to the global coronavirus pandemic and in 2023, when the economy adjusted to martial law and foreign trade intensified

As a result of the war, starting from 24.02.2022, the consumption structure changed, and demand for essential and strategic goods such as food, medical supplies and materials increased. To contain prices, the government abolished the excise tax on fuel, which accounts for the bulk of the excise tax. This affected

the amount of excise tax revenues in 2022: excise tax on domestic goods decreased by UAH 22.2 billion (or 26.8%), and on imported goods by UAH 37.9 billion (or 47.6%). At the same time, VAT on domestic goods increased by UAH 59.1 billion (or 37.3%), which is explained, among other things, by the growth in prices for goods and services. The decline in foreign trade resulted in a decrease in VAT on imported goods by UAH 127.6 billion (or 33.5%). A similar trend is observed in taxes on international trade and external transactions: a decrease of UAH 12 billion (or 38.1%). In 2023, there was a rapid increase in all customs payments: excise tax increased by UAH 33.1 billion (or 79.4%), VAT by UAH 113.1 billion (or 44.7%), and customs duty by UAH 14.4 billion (or 54.9%).

The amount of revenues planned in the Law of Ukraine «On the State Budget of Ukraine for 2024» (Law of Ukraine «On the State Budget of Ukraine for 2024», 2023) is optimistic. With total revenues of UAH 903.5 billion, or 33.8% less than the actual amount received in 2023, it is planned to increase revenues from all types of indirect taxes, especially customs duties. While domestic excise and VAT are expected to increase by UAH 5.6 billion (6.0%) and UAH 74.5 billion (34.7%), respectively, import excise tax is expected to be UAH 20.5 billion (27.4%) higher than in 2023, and VAT by UAH 132.7 billion (36.2%). As of 01.04.2024, the budget received UAH 642.1 million in revenues, which is 36.3% of the plan. Tax revenues are planned to increase while international aid is reduced. However, with a plan of UAH 6.4 billion for 2024, as of 1 April 2024, Ukraine has already received UAH 37.5 billion from foreign countries and international organisations. At the same time, the plan for excise tax revenues from excisable goods imported into the customs territory of Ukraine as of 01.04.2024 was fulfilled by 23.7%, import VAT – by 21.8%, and customs duties – by 25% (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024; Law of Ukraine «On the State Budget of Ukraine for 2024», 2023).

Crisis conditions have made certain adjustments to the structure of state budget revenues. Table 3 shows the share of certain indirect taxes in the state budget revenues of Ukraine for 2019–2023 and the plan for 2024.

Table 3

Structure of customs payments in the State Budget of Ukraine in 2019–2023, %

Indicators	2019	2020	2021	2022	2023	2024	01.04.
						plan	2024
Excise tax on excisable goods produced in Ukraine	7,00	7,48	6,39	3,40	3,46	5,55	2,6
Excise tax on excisable goods imported into the customs territory of Ukraine	5,36	5,38	6,14	2,33	2,80	5,39	3,51
VAT on goods (works, services) produced in Ukraine, including budget refunds	8,91	11,76	12,01	11,97	8,03	16,35	10,75
VAT on goods imported into the customs territory of Ukraine	29,03	25,47	29,36	14,16	13,7	28,21	16,98
Taxes on international trade and external	3,01	2,83	2,94	1,47	1,52	2,78	1,92
Share of indirect taxes	53,31	52,92	56,84	33,33	29,51	58,28	35,76
Share of customs payments	37,4	33,68	38,44	17,96	18,02	36,38	22,41
Funds from foreign countries and international organisations	0,11	0,1	0,1	26,92	16,22	0,36	5,84
Total state budget revenues	100	100	100	100	100	100	100

Source: compiled by the authors on the basis of (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024; Law of Ukraine «On the State Budget of Ukraine for 2024», 2023)

In 2022, the share of all customs payments decreased compared to 2021: excise tax – by 2.6 times, VAT – by 2.1 times, and customs duty – by 2 times. This can be explained by both a reduction in their actual receipts due to restrictions on foreign economic operations and significant revenues to Ukraine's budget from Western partners. In 2019-2021, the share of customs duties in the state budget was 37.4%, 33.68%, and 38.44%, respectively, meaning that more than a third of budget revenues were generated

by taxes related to foreign trade in goods and services. In 2022 and 2023, customs duties accounted for about 18% of the budget revenues. The plan for 2024 envisages a return to the pre-war level of customs payments.

As of 1 January 2024, Ukraine's budget revenues totalled UAH 2672 billion, with the revenue plan for 2023 of UAH 1329.3 billion, the budget was fulfilled by 201%. Tax revenues accounted for 45.04% of total budget revenues, non-tax revenues for 37.11%, and 16.22% were the share of funds from foreign countries and international organisations (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024). Among the tax revenues in 2023, the largest contribution was made by the value added tax on imported goods, which accounted for 13.7% of total revenues, and the value added tax on domestic goods – 8.03%. Personal income tax and corporate income tax also account for a significant share of budget revenues, accounting for 7.74% and 5.38%, respectively.

Despite significant fluctuations in the structure of customs payments, there is a certain pattern. The smallest share is accounted for by taxes on international trade and foreign transactions (customs duties), which in 2022 and 2023 accounted for about 1.5% of the budget revenues. The second most important is the excise tax on excisable goods imported into the customs territory of Ukraine: the largest share was observed in 2021 – 6.14%, the smallest in 2022 and 2023 – 2.33 and 2.8%, respectively. At the same time, the excise tax on excisable goods produced in Ukraine has accounted for a larger share of the budget over the entire period of analysis. The situation is the opposite for the value added tax: VAT on goods imported into the customs territory of Ukraine has a much greater impact on budget revenues than VAT on goods produced in Ukraine (e.g., 8.91% vs. 29.03% in 2019, 8.3% vs. 13.7% in 2023).

Under martial law, other countries and international organisations are helping to maintain Ukraine's financial and economic security. Thus, while in 2021 the budget of Ukraine was replenished by UAH 1.29 billion (0.1% of the revenue structure) with such funds, in 2022 this amount was UAH 481.1 billion and their share increased to 26.9%. In 2023, domestic taxpayers somewhat adjusted and adapted to working in the war, and tax and non-tax revenues increased. Therefore, while the funds from foreign countries and international organisations decreased to UAH 433.4 billion (by UAH 47.7 billion or 9.9%), their share in the structure of state budget revenues decreased to 16.2%.

Conclusions. An effective indirect taxation system should promote sustainable economic development, tax collection and equity, striking a balance between the interests of the state, taxpayers and society as a whole. To ensure this result from customs taxation, certain rules should be followed (Barin O.R., 2015):

– The tax system should be understandable for taxpayers and administrative authorities. Transparency of rules and procedures contributes to a high level of tax compliance and reduces the possibility of tax fraud;

– The taxation system should be fair and take into account the capabilities of different social groups, for example, applying progressive rates or developing special benefits for low-income groups;

– Taxpayers and businesses should bear minimal costs for fulfilling their tax obligations. This includes simplified reporting procedures and optimised tax administration;

– The tax system should have mechanisms to detect and prevent tax evasion. This includes auditing and monitoring compliance with tax laws;

– The tax system should be ready to change and adapt to new challenges and needs.

This may include revising tax rates, broadening the tax base and other reforms.

The war has had a negative impact on foreign trade and imports and exports, which in turn has reduced the amount of customs revenue to the budget. Customs duties are a key mechanism for controlling and regulating foreign trade and, at the same time, an important source of government revenue in many countries. However, the economic and political circumstances related to the war have a significant impact on the functioning of the customs system and, accordingly, on the budget revenues from customs payments, which in turn worsens national financial and economic security. During the war, customs policy undergoes significant changes, as disruption of logistics chains, reduction of foreign trade and other consequences of the military conflict significantly affect the collection of customs duties.

Customs duties not only ensure the financial stability of the budget, but also have an impact on the state and development of the economy, support for domestic production, and social progress, ensuring that the state performs its functions and maintains the financial and economic security of the country. Increasing some excise rates can promote a healthy lifestyle, while customs duties can be used to support industries

and infrastructure projects. It is important to keep in mind that setting customs, excise and VAT rates and policies requires a balance between financial objectives and social impacts.

Today, it is very important to keep indirect tax rates at the current level. The Cabinet of Ministers of Ukraine's proposals to increase VAT and excise tax rates are justified by the need to finance the army, which requires an increase in budget revenues. However, the ultimate payers of these taxes are the consumers of the products, and they will be a burden on the country's citizens, whose incomes and purchasing power are already declining. Indeed, indirect taxes, including customs duties, are significant sources of budget revenues, but the state must also take care of the welfare of the population without shifting the burden to ordinary citizens, who are in fact the end users of goods and services and payers of indirect taxes.

Customs duties provide a significant tax revenue stream and are an important resource for the state budget, supporting the country's financial stability and financing various sectors of the economy and social needs. Reducing their revenues requires careful analysis and consideration of the budgetary and financial implications. It is important to balance tax cuts with the need to ensure financial stability and the government's ability to fulfil its functions and obligations to citizens. The increase in customs revenues should be achieved not by raising tax rates, but by broadening the tax base and stimulating foreign trade.

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МИТНІ ЗБОРИ: ВПЛИВ НА ФОРМУВАННЯ БЮДЖЕТУ ТА ФІНАНСОВУ БЕЗПЕКУ КРАЇНИ

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Метою статті є аналіз впливу митних платежів на формування бюджету країни в довоєнний період та під час повномасштабної війни. Дослідження здійснено з використанням методів синтезу та аналізу, дедукції та індукції (для перегляду існуючого понятійного апарату щодо сутності митних платежів), методу порівняльних статистичних характеристик, графічно-аналітичного методу, аналізу фактів, факторів та явищ за різними показниками та критеріями (для систематизації та аналізу обсягу і структури непрямих податків у формуванні бюджету країни), узагальнення (для формулювання висновків дослідження). У статті проаналізовано динаміку та структуру платежів, пов'язаних з митницею: мито, акцизний податок з ввезених на митну територію України підакцизних товарів та податок на додану вартість з ввезених на митну територію України товарів. Проведено порівняльний аналіз митних надходжень до Державного бюджету України до війни та під час повномасштабного вторгнення, включаючи тенденції та зміни в структурі митних платежів, імпорту та експорту, а також інших факторів, що впливають на митні надходження. Досліджено роль митних платежів у загальному балансі бюджету країни та їх значення для фінансової стабільності та безпеки держави. Розглянуто заходи, що вживаються для підтримки економічної стабільності та забезпечення функціонування держави в складних умовах війни, зокрема, визначено роль іноземних держав та міжнародних організацій у формуванні дохідної частини бюджету України. У статті також розглядаються заходи, які держава може вжити для стабілізації митних платежів під час війни, такі як перегляд тарифів, спрощення митних процедур та надання пільг імпортерам та експортерам. Таким чином, у статті представлено комплексний огляд впливу митних платежів на бюджет країни, підкреслено важливість митних платежів як стабільного джерела бюджетних надходжень та необхідність удосконалення управління ними для забезпечення фінансово-економічної безпеки країни. Автори також надали рекомендації щодо управління митною політикою в умовах війни з метою мінімізації негативного впливу на бюджет та економіку країни, враховуючи інтереси як держави, так і громадян. Запропоновані рекомендації можуть сприяти розробці ефективної політики у сфері митних відносин для покращення економічної ситуації в країні.

Ключові слова: військовий конфлікт, воєнний стан, митні платежі, податок на додану вартість, акцизний податок, мито, митна політика, непрямі податки, доходи державного бюджету.

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FROM DORMANT TO VITAL: THE LEGISLATIVE EVOLUTION AND DEVELOPMENT OF CUSTOMS POST-CLEARANCE CONTROL IN UKRAINE

Purpose. *This article aims to examine the emergence, development, and evolution of post-clearance customs control as a promising mechanism for customs oversight in Ukraine. The study is particularly relevant in the context of current challenges, especially during the ongoing state of war, when the effectiveness of customs authorities plays a crucial role in stabilizing the nation's economy.*

Methods. *A combination of methods was employed in this study to achieve a comprehensive and precise analysis. The primary method used was the historical approach, which allowed for tracing the evolution of customs control in Ukraine from its inception to the present day. This approach facilitated an in-depth analysis of changes in customs legislation and identification of key factors that have shaped the modern system of customs control. Specifically, the provisions of the 2002 and 2012 Customs Codes of Ukraine were meticulously analyzed and compared. This analysis revealed significant shifts in customs control approaches, including the transition from traditional methods to the implementation of post-clearance control.*

Results. *The study found that shifting a portion of customs formalities to the post-clearance stage is an effective tool that significantly enhances the functioning of Ukraine's customs authorities. This shift reduces time costs at the border, increases throughput capacity, and ensures compliance with international standards for goods control. Moreover, the implementation of post-clearance control has proven to be a critical mechanism for securing additional revenue for Ukraine's State Budget, a factor of utmost importance in the context of the ongoing state of war. The research also revealed that the application of post-clearance control allows customs authorities to utilize their resources more efficiently. Furthermore, the introduction of post-clearance control promotes increased transparency and accountability in customs procedures.*

Conclusions. *The implementation of post-clearance control is a strategically important direction for the operations of Ukraine's customs authorities. It not only enhances the efficiency of customs control but also contributes to the financial stability of the country. Drawing on global experience and the recommendations of the WCO, post-clearance control could become a key element in the further development of the customs audit system in Ukraine, which, in turn, would lead to more effective oversight of foreign economic activities and improved conditions for international trade.*

Key words: post-clearance control, post-clearance audit, post-customs control, customs control, audit, inspection, Ukrainian customs legislation, Ukrainian customs authorities, State Customs Service of Ukraine.

JEL Classification: K30, K34, H89.

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Introduction. The post-clearance customs control gained its legislative foundation for Ukraine, in 2006. This step was initiated by Ukraine's accession to the International Convention on the Simplification and Harmonization of Customs Procedures of 1973 (the Kyoto Convention), which states that customs control systems should be based on audit methods. The Kyoto Convention stipulated that the acceleration and simplification of customs clearance procedures could be achieved, in part, through post-clearance control. The goal was to shift from comprehensive checks of all customs declarations to selective control after customs clearance (The Verkhovna Rada of Ukraine, 2011).

Post-clearance control was a new and highly promising form of customs control for Ukraine's customs legislation, even though it was already a fundamental component of customs legislation in European countries. Its essence lay in reducing the scope of

customs control at Ukraine's borders and transferring most customs formalities to after the goods have been released into free circulation within the customs territory of Ukraine and/or beyond it. Thus, customs control was effectively shifted into the responsibility sphere of foreign economic activity (FEA) entities.

Another necessity for introducing post-clearance control into the functional toolkit of Ukraine's customs authorities was the increasing number of cases where documents submitted for customs control by FEA entities indicated that certain foreign economic operations were not always conducted on legal grounds. However, formally, FEA entities complied with the requirements of Ukrainian legislative acts and submitted the necessary documents to the Ukrainian customs authority. In practice, this meant, for example, that a taxpayer could submit one set of shipping documents (contracts, invoices, *etc*.) for customs clearance, while the foreign economic operation was carried out with different documents. There were instances where discrepancies in shipping and accompanying documents were not always intentional actions by FEA enterprises aimed at minimizing customs payments; sometimes, they were simply uncoordinated actions of different enterprise departments involved in specific types of FEA. Moreover, crucially, some enterprises did not even anticipate that post-clearance inspections could be conducted after the completion of customs formalities and the release of goods into free circulation. The reasons for this included legal illiteracy, irresponsibility, and negligence on the part of the FEA enterprises (Prokopenko, 2007).

The direct implementation of post-clearance customs control in the practical activities of Ukraine's customs authorities began in 2009. This was initiated by Order No. 1205 (The State Customs Service of Ukraine, 2008), which identified the enhancement of the customs authorities' control and verification function as one of the main tasks for improving the fiscal mechanism of their activities. This included conducting on-site documentary checks (customs post-audit) and desk audits of FEA enterprises.

At that time, post-clearance control was referred to as 'post-audit control' or 'customs post-audit.' The reason for this terminology was that there was no distinction between post-clearance control and checks for compliance with Ukraine's customs legislation. The 2002 Customs Code of Ukraine (2002 Customs Code) did not have a separate article dedicated to what was then called 'post-audit control' or 'customs post-audit.'

In 2022, a moratorium on documentary checks by customs authorities regarding customs matters after the release of goods for free circulation (*i.e.*, those involving the possibility of additional tax assessments for importers – FEA entities) was legislatively introduced in Ukraine. This moratorium was established by Law No. 2142-IX (The Verkhovna Rada of Ukraine, 2022). Consequently, until recently, Ukrainian customs authorities widely practiced post-clearance control – the verification of the accuracy of customs clearance within 30 days after the release of goods – instead of documentary checks concerning customs matters, including the timeliness, accuracy, completeness of customs payments. If discrepancies were found during post-clearance control, the customs authority would notify the importer, who could then, if necessary, amend the customs declaration and the general declaration of arrival and voluntarily pay any additional customs and other payments.

The importance and significance of such forms of customs control, including post-clearance control and documentary checks for compliance with Ukraine's customs legislation, are undeniable. These measures are vital for securing additional revenue for the Ukrainian State Budget, especially as a stabilizing financial factor during martial law. Consequently, the powers of customs authorities to conduct documentary checks for compliance with customs legislation were restored by Law No. 3613-IX. Customs authorities are required to resume, for the unused period, documentary checks and cross-checks that were initiated and not completed before 24 February 2022 (The Verkhovna Rada of Ukraine, 2024). Reports and certificates on the results of documentary checks and cross-checks, objections to audit reports, and tax notifications-decisions, the procedures for the delivery of which were not completed before 24 February 2022, must be sent or delivered by 1 July 2024.

Purpose. The purpose of this article is to explore the emergence, establishment, and development of post-clearance customs control within the legislative framework of Ukraine's customs regulations. The study aims to trace the evolution of this control mechanism, highlighting its significance and impact on the efficiency of customs operations in Ukraine. By examining the legislative milestones and practical implementations, the article seeks to provide a comprehensive understanding of how post-clearance control has evolved to meet the current needs of the Ukrainian customs system.

Literature review. The general issues and regional specifics of post-clearance customs control (audit) have been extensively discussed by international researchers, including Samuel Atsibha Gebreyesus (2020), Pham Van Hoang and Vu Thi Nhung (2023), Mohammad Abu Yusuf (2013), Shawkat Alam and Saif Uddin Ahammad (2022), Patricio Diaz Gavier and Davide Rovetta (2010), Mohammad Akbar Hossain (2020). These scholars have contributed significantly to the understanding of how post-clearance control is implemented in different countries and the various challenges and opportunities it presents.

In the Ukrainian context, the emergence and development of post-clearance control have been explored by many customs officials, including Yaroslav Prokopenko (2007), Maryna Bolitsok (2009), Nataliia Yesypchuk (2009), Olena Mochalova-Kolesnyk (2011) and Maksym Razumey (2009). Their works provide a foundational understanding of the legislative and operational evolution of post-clearance control in Ukraine. Additionally, various aspects of post-clearance control in Ukraine have been examined by Ukrainian scholars such as Svitlana Kapitanets and Tetiana Ruda (2024), Iryna Sivak (2022), Alisa Kostenko (2018), Olena Sokolovska (2017), and Borys Kormych and Dmytro Pryimachenko. Overall, the literature reflects a broad and deep engagement with the topic of customs post-clearance control, both internationally and within Ukraine.

The Post-Clearance Control in the Ukrainian Customs Code of 2002. The Customs Code of Ukraine, which was in effect from 2002 to 2012, included several relevant articles: 41, 60, and 69. These articles addressed the new form of customs control involving the verification of the reporting and accounting systems for goods and vehicles crossing Ukraine's customs border (The Verkhovna Rada of Ukraine, 2002).

As a result, Ukrainian customs officials gained the ability to work with one of the most important mechanisms for simplifying and harmonizing customs procedures. However, the rights of Ukraine's customs authorities under the 2002 Customs Code were limited when it came to inspecting the financial and economic activities of FEA enterprises.

The scope of control was confined to verifying the reporting and accounting systems for transported goods and ensuring the timeliness, accuracy, and completeness of customs payments. Ukrainian customs authorities were not granted the right to verify the actual use of imported goods and vehicles within Ukraine's customs territory against the declared customs regime and intended purpose. It would have been appropriate to direct the verification of the reporting and accounting systems for transported goods, as well as the accuracy and completeness of customs payments, towards ensuring the accuracy of all data declared in the customs declaration. This would include confirming the correct classification of goods according to the Ukrainian Classification of Goods for Foreign Economic Activity (UCG FEA), determining customs value, country of origin, and verifying compliance with any prohibitions or restrictions in line with the declared customs regime for released goods. Nevertheless, these provisions of the 2002 Customs Code could be considered the 'first signs' of integrating post-clearance control into the practical operations of Ukraine's customs authorities.

Subsequently, the Resolution No. 1730 approved the Procedure for Conducting Checks by Customs Authorities at Enterprises of the Reporting and Accounting Systems for Goods and Vehicles Crossing Ukraine's Customs Border (The Cabinet of Ministers of Ukraine, 2004). This Procedure was the first to define the rights of customs officials when inspecting the financial and economic activities of FEA enterprises. During such inspections, customs control was conducted on goods already cleared by customs, specifically verifying the consistency of commercial and other documentation submitted for customs clearance with the business operations of the respective taxpayers. This government resolution was quite revolutionary at the time, although it contained certain legal inconsistencies.

Thus, by the beginning of 2005, according to Resolution No. 1730, customs authorities had the broadest powers among all domestic regulatory bodies regarding control actions during documentary inspections of FEA enterprises (The Cabinet of Ministers of Ukraine, 2004). Customs officials did not need a court decision to conduct an unscheduled inspection and were not restricted in terms of the duration of such inspections. It should also be emphasized that Ukrainian customs authorities had the right to independently conduct inspections of the financial and economic activities of FEA enterprises, including unscheduled inspections, contrary to the belief that such measures were only carried out jointly with representatives of the tax authorities of Ukraine.

However, one of the biggest challenges in conducting planned on-site documentary inspections by Ukrainian customs authorities, following control reconciliations or unscheduled documentary inspections

of FEA enterprises, was the lack of a necessary mechanism for planning the schedule of control and verification work.

According to the Resolution No. 619, the undisputed prerogative of the tax authorities of Ukraine was the inclusion of a particular FEA enterprise in the joint inspection schedule (The Cabinet of Ministers of Ukraine, 2005).

Despite the significant differences between the planning methodologies for control and audit work in Ukraine's tax authorities and those in the customs authorities, situations often arose where the proposals of the customs authorities were not considered, especially regarding the planning of scheduled inspections (customs post-clearance control) of FEA enterprises. The reason for this was the discrepancies in the criteria used by tax and customs authorities to determine the subjects of inspections. Not all FEA enterprises that fell under the risk criteria defined by the customs authorities were included in the joint inspection plans with the tax authorities. This issue required separate analysis and research (Yesypchuk, 2009).

To address this situation, the State Customs Service initiated changes in 2006 to the Procedure for Interaction between Customs and Tax Authorities in Organizing and Conducting Scheduled and Unscheduled On-Site Inspections of FEA Entities, which was approved by Order No. 439/551 (The State Tax Administration of Ukraine and the State Customs Service of Ukraine, 2004). This procedure stipulated that the responsible structural unit of the central apparatus of the State Customs Service of Ukraine would form a list of enterprises to be prioritized for inclusion in the joint quarterly inspection plans with the tax authorities. This list was compiled considering the proposals of the customs authorities, provided the necessity of the respective inspection was substantiated. Subsequently, this list was submitted by the responsible structural unit of the central apparatus of the State Customs Service of Ukraine to the responsible structural unit of the central apparatus of the State Tax Administration of Ukraine, processed by a joint group, and sent to the structural units of the territorial bodies for further consideration in drafting inspection schedules.

This mechanism allowed for more comprehensive consideration of the customs authorities' proposals and increased the likelihood of inspecting FEA enterprises that, in the opinion of the customs authorities, conducted foreign economic operations in violation of Ukraine's customs legislation. Subsequently, the adoption of the Tax Code of Ukraine (The Verkhovna Rada of Ukraine, 2010) and the new Customs Code of Ukraine (The Verkhovna Rada of Ukraine, 2012), as well as newer Resolutions No. 1234 and No. 805 by the Ukrainian government (The Cabinet of Ministers of Ukraine, 2010, 2013a), which were adopted at various times, significantly altered the legal provisions for forming inspection schedules (annual, quarterly), leading to the repeal of Cabinet of Ministers Resolution No. 619 (2010).

To further unify the approaches to documenting inspection materials, Order No. 254 approved the Procedure for Documenting the Results of Customs Inspections of the Reporting and Accounting Systems for Goods and Vehicles Crossing Ukraine's Customs Border (The State Customs Service of Ukraine, 2006). Subsequently, Order No. 254 was repealed by Order No. 377 of the Ministry of Finance of Ukraine (2012), which itself was later canceled by another order of the Ministry of Finance of Ukraine (2015).

Thus, the entire block of regulatory acts mentioned above was the first in Ukraine to regulate the conduct of documentary on-site inspections (customs post-clearance control) by customs authorities of FEA enterprises.

From 2007 to 2010, the conduct of documentary on-site inspections as targeted control measures by Ukrainian customs authorities was focused on areas such as the correctness of taxpayers' declarations of royalties and other licensing fees in the customs value of goods for certain previous periods; the correctness of taxpayers' declarations of transport costs included in the customs value of goods imported into Ukraine. Additionally, the activity of documentary on-site inspections was directed at analyzing customs clearances of humanitarian aid regarding its intended use in the free circulation within Ukraine's customs territory. Detailed analysis was also applied to foreign economic operations involving tax preferences.

However, the scope of issues covered by inspections for compliance with Ukraine's customs legislation varied depending on the type of FEA conducted by the taxpayer. For instance, inspections would check the conformity of declared customs values with the actual costs incurred by the enterprise in acquiring goods from non-residents by reviewing bank documents, the declared transportation costs, the validity of obtaining customs benefits if influenced by the subsequent use of the goods, and the correctness of goods classification, as a significant amount of goods imported into Ukraine's customs territory is classified based on its intended use, *etc*. (Prokopenko, 2007).

Therefore, it can be stated that at that time, the State Customs Service of Ukraine fully equated post-audit control with inspections for compliance with Ukraine's customs legislation. However, the procedures for conducting inspections and reconciliations during customs control and post-audit control during customs audits differ and have different regulatory frameworks. It should be emphasized that although the procedures for compliance inspections, reconciliations, and post-audit controls differ and have different regulatory frameworks, they share one common feature: they are all in-depth analytical and investigative work conducted by customs authorities in the form of documentary inspections.

The Post-Clearance Control in the 2012 Customs Code of Ukraine. On 3 November 2011, the Verkhovna Rada of Ukraine approved in full the draft law on amendments to the Customs Code of Ukraine and other legislative acts, which resulted in a new version of the Customs Code of Ukraine (Mochalova-Kolesnyk, 2011). Consequently, Ukraine received a modernized Customs Code, the third in Ukraine's contemporary history.

At the same time, the State Customs Service of Ukraine failed to fully defend the concept of customs post-clearance control in the 2012 Customs Code. The leadership of the State Customs Service of Ukraine advocated for a more European version of the 2012 Customs Code, specifically for the comprehensive implementation of post-clearance control. Unfortunately, this idea did not gain the necessary support. Implementing full-scale post-clearance control at that time would have simplified the customs clearance process for goods. Customs officials would not be seen by FEA entities during the customs clearance of goods but rather, at most, six months to a year later during post-clearance control. Customs officers would expedite the customs clearance process and conduct inspections only when necessary. From 2004 to 2011, the main complaints against the customs authorities were not about delays in customs clearance at Ukraine's borders, whereas post-clearance control, in contrast, would have sped up these processes. Starting in 2007, the State Customs Service of Ukraine introduced electronic declaration of goods, but this was insufficient. The next step – customs post-clearance control – was a continuation of the chain of international standards for customs formalities, but at that time, as previously mentioned, the State Customs Service of Ukraine could not fully defend the idea of post-clearance control.

As noted by Alexander Dorokhovsky, First Deputy Head of the State Customs Service of Ukraine at the time, '[w]e proposed enshrining in the Customs Code of Ukraine the authority of customs bodies to control the legality of imported goods' presence in Ukraine's customs territory. When a customs officer, for example, visits a retail or wholesale outlet and asks for documentary proof that the goods were legally imported into Ukraine, complying with all customs formalities and full payment of taxes, duties, and budget payments. This is a common European practice that has proven effective. Of course, controlling bodies need to come and check how accurately the business entity has determined its tax obligations. And I don't understand why there is so much outrage about this: 'we don't need customs officers coming and asking for documents'' (Dorokhovsky, 2011).

In the 2012 Customs Code, the form of customs control known as post-clearance control was represented until 2019 by another form of customs control – compliance verification with Ukrainian customs legislation. Most of the provisions regarding the rights of Ukraine's customs authorities to conduct documentary inspections of enterprises, the rights of customs authorities during such inspections (definition of obligations, mechanisms for planning such inspections, *etc*.), control reconciliations, and documentation of inspections, were borrowed by analogy from the 2010 Tax Code of Ukraine. Thus, the provisions of articles 336 and 345–355 of the 2012 Customs Code, regulating the procedures for inspections and control reconciliations as forms of customs control, closely resemble the provisions of articles 73, 75–85, and 102 of the 2010 Tax Code of Ukraine, dedicated to inspections and reconciliations during the implementation of tax control.

According to the 2012 Customs Code, customs authorities have the right to conduct customs control through documentary on-site (planned or unscheduled) and documentary off-site inspections of compliance with Ukrainian customs legislation, as defined in part 3 of article 345 of the 2012 Customs Code.

Since 2012 and continuing to the present, numerous regulatory acts and organizational directives of Ukraine have been successively updated, refined, and based on the practical experiences of Ukraine's controlling bodies (in this case, primarily customs authorities). These have integrated new processes into the organization, conduct, and documentation of results from documentary on-site (planned or unscheduled) and documentary off-site inspections of compliance with Ukrainian customs legislation (The State Fiscal Service of Ukraine, 2015a, 2015b, 2016).

Compliance verification with Ukrainian customs legislation is a form of customs control carried out by customs officials using targeted control measures to check the legality of goods imported into or exported from Ukraine, the timeliness, accuracy, and completeness of customs and other payments, and the interest for which customs authorities are responsible.

Targeted control measures implemented by customs authorities within this form of customs control include inventory checks of goods and materials, control launches of raw materials into production (during inspections of operations with customer-supplied raw materials placed under the customs processing regime). Preliminary analytical and investigative work is also conducted by Ukraine's customs authorities to determine the necessity of conducting or not conducting an in-depth documentary inspection of compliance with Ukrainian customs legislation, such as control reconciliations.

One of the measures customs officials in Ukraine are authorized to take during compliance inspections with Ukrainian customs legislation is to conduct control reconciliations to ascertain issues of the inspection (The Verkhovna Rada of Ukraine, 2012).

However, it is important to highlight that customs authorities, as controlling bodies within the meaning of the Tax Code of Ukraine (2010), lack the crucial right in their functional toolkit to forcibly collect from taxpayers any customs duties and other payments, as well as penalties for untimely or underpaid amounts, which are under their jurisdiction. The collection of such unpaid amounts by customs authorities from taxpayers' bank accounts is executed based on a court decision. If there are no available funds, the collection is carried out through the sale of taxpayers' property at public auctions.

As previously mentioned, post-clearance control in Ukraine's customs legislation was initiated by the country's accession to the International Convention on the Simplification and Harmonization of Customs Procedures in 2006 (The Verkhovna Rada of Ukraine, 2011). However, for a long time after Ukraine ratified the convention's revised version in 1999, this form of customs control was not integrated into the Customs Code of Ukraine. Following continuous recommendations from the European Union, the 2012 Customs Code of Ukraine was supplemented with Article 337[1] 'Customs Post-Clearance Control' (The Verkhovna Rada of Ukraine, 2019). The European Union Customs Code includes Section 7 'Control of Goods,' which features Article 48 'Post-Release Control' entirely dedicated to customs post-clearance control. However, Article 46 'Risk Management and Customs Control' mentions inspections without specifying what kind of inspections. Whether these inspections align with the norms of Articles 336, 345–355 of the 2012 Customs Code of Ukraine or the provisions of Articles 73, 75-85, 102 of the 2010 Tax Code of Ukraine remains unclear.

It is evident that post-clearance control, regulated by Articles 336 and 337[1] of the 2012 Customs Code, is a regular inspection similar to a documentary audit in customs matters, including the timeliness, accuracy, completeness of customs payments, or reconciliations as provided by Articles 336, 345-355 of the 2012 Customs Code, but with specific functional limitations.

The Customs post-clearance control as a form of customs control involves verifying the data, information, and documents specified in the customs declaration and the general declaration of arrival, according to Part 1 of Article 3371 of the 2012 Customs Code. From 1 November 2023 to 25 December 2023, with a subsequent extension until 31 December 2024, the State Customs Service of Ukraine launched a recommendation-based pilot project for post-clearance control involving the Kyiv and Lviv customs offices (The State Customs Service of Ukraine, 2023b; 2024). Additionally, a reception commission was established from officials of the State Customs Service of Ukraine to functionally test the software module 'Customs Inspections,' directly related to the automation of post-clearance control processes (The State Customs Service of Ukraine, 2023a).

A team of customs regulation and customs affairs experts Bulana, Zeldi, Nabok, & Savarets (2024), conducted an analytical review of the results of control measures implemented by Ukraine's customs authorities over the first six months of 2024. In June 2024, the number of post-clearance control measures was notably lower – 147 in total, a 35% decrease compared to May. Concurrently, the number of notifications of detected discrepancies fell nearly threefold compared to May 2024, amounting to 60. Almost half of the inspections and discrepancy notifications concerned the correct determination of customs value – 79 inspections and 29 discrepancies, respectively. There were 46 inspections of classification accuracy according to the UCG FEA, with violations found in 29 cases. Additionally, 11 measures and 4 discrepancy notifications were related to customs payments and their settlement. Supporting and transport documents were inspected 7 times in June, with 5 related violation notifications. Regarding the accuracy

of country-of-origin determination, there were 4 inspections, resulting in 2 discrepancy notifications. Other types of control measures and notifications were not conducted in June 2024. Given the recent resumption of documentary inspections concerning customs matters, including the timeliness, accuracy, and completeness of customs payments, final results will be observed later.

After the monitoring period, in June 2024, the number of documentary inspections on compliance with Ukraine's customs legislation more than doubled compared to May 2024: 98 new and 86 completed measures versus 40 and 39, respectively. The average amount of additional tax obligations assessed as a result of the inspections in June 2024 decreased to 306,600 UAH compared to 535,700 UAH in May 2024.

The Areas of Post-Clearance Customs Control. The customs post-clearance control is a form of customs control conducted by customs officials through verification and inspection of customs declarations, general arrival declarations, and the accuracy of the data provided therein for goods that have already been customs-cleared and released into free circulation within the customs territory of Ukraine.

Referring to Articles 336 and 337[1] of the 2012 Customs Code, the State Customs Service of Ukraine outlines the directions for customs post-clearance control:

• Control over the accuracy of determining the customs value of goods (customs authorities check the correctness of the numerical value of the customs value, ensuring all components of the customs value are included in accordance with Article 58 of the 2012 Customs Code);

• Control over the correct classification of goods according to the UCG FEA (customs authorities verify the correctness of the codes declared by taxpayers in customs declarations according to UCG FEA);

• Control over the determination of the country of origin of goods (customs authorities verify the authenticity of information for obtaining benefits and exemptions from customs duties);

• Control over the provision of tax benefits, completeness, and timeliness of customs payments (customs authorities check cases where customs duty is calculated exclusively based on specific rates, where the calculation base includes, for example, the number of liters, centimeters, meters, *etc.*);

• Control over the accuracy of declaring weight, quantity, and quality indicators, as well as technical and physico-chemical characteristics of goods that affect the level of taxation (customs authorities verify these indicators and characteristics that impact the taxation level of goods with customs duties);

• Control over compliance with the conditions defined by the Customs Code of Ukraine (2012) for customs regimes requiring goods to remain under customs control for the entire duration of the customs regime (customs authorities will check the placement of goods in regimes such as re-import, re-export, processing within the customs territory, processing outside the customs territory, which include exemption from import duties or conditional full or partial exemption);

• Control over the compliance of FEA entities with other legislative requirements monitored by customs authorities regarding the movement of specific goods across the customs border of Ukraine, based on their characteristics and physico-chemical properties, such as:

– cultural values,
– narcotic substances,
– psychotropic substances and precursors,
– radio-electronic means and emitting devices prohibited from import and use in Ukraine,
– military-purpose goods or dual-use goods,
– hazardous waste, agrochemicals, and pesticides subject to state registration,
– objects regulated by the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES),
– genetically modified organisms or products containing them,
– goods that may contain ozone-depleting substances (The State Customs Service of Ukraine, 2023b).

Regarding the structural units of the State Customs Service of Ukraine responsible for post-clearance control, the central apparatus of the State Customs Service has established the Department of Customs Audit and Accounting, which includes the Customs Audit Organization Directorate, consisting of the Post-Clearance Control Organization Department. Under the Department of Customs Audit and Accounting, structural units operate within the territorial bodies of the State Customs Service – customs offices. In the organizational and staff structures of these customs offices, which are separate territorial bodies of the State Customs Service, there may be: a Customs Audit Directorate or Department, which can include a Department for Auditing Small and Medium Taxpayers.

According to Part 2 of Article 337[1] of the 2012 Customs Code, customs post-clearance control is conducted based on the results of the risk management system and can be initiated during customs clearance or within 30 calendar days from the release of goods. This provision informs the declarant that within 30 days from the release of goods, the customs authority may conduct post-clearance control by requesting the declarant for further verification of the customs declaration and/or the general arrival declaration.

The customs post-clearance control, as per Part 3 of Article 337[1] of the 2012 Customs Code, is carried out exclusively by the customs authority that performed the customs clearance of the goods. This means the customs authority that cleared the goods will conduct the post-clearance control if necessary. The procedure for notifying the declarant electronically with a list of required documents is defined in Parts 4–5 of Article 337[1] of the 2012 Customs Code. The declarant must provide the necessary documents within 15 calendar days from receiving such notification. If additional time is needed, the declarant must inform the customs authority accordingly.

Part 6 of Article 337[1] of the 2012 Customs Code states that post-clearance control is conducted at the premises of the customs authority. If original documents are needed, they must be sent to the customs authority by postal service or delivered personally by the declarant, after prior agreement.

Information about the list of documents required for post-clearance control and the results of the control are entered into the unified automated information system of the customs authorities. The customs authority informs the declarant about the results of post-clearance control in writing or electronically. This notification is not considered a decision of the customs authority in terms of Part 1, paragraph 51[1], Article 4 of the 2012 Customs Code, which can be appealed in administrative or judicial proceedings. Decisions made by customs officials during control can include classification of goods, adjustment of customs value, refusal to accept the customs declaration, customs clearance, release, or passage of goods and commercial vehicles, *etc*. This notification is not a tax notification-decision, which can only be issued after a compliance audit of customs legislation as per Article 354 of the Customs Code of Ukraine (The Verkhovna Rada of Ukraine, 2012).

Part 9 of Article 337[1] of the 2012 Customs Code stipulates that the results of post-clearance control of an enterprise are considered by the risk management system used by customs authorities during planning and conducting documentary checks. If no errors, discrepancies, or violations requiring additional customs payments are found during post-clearance control, additional forms of customs control may not be applied to the enterprise, and it may not be included in the schedule of documentary (field) audits. However, if errors or discrepancies are found, additional forms of customs control may be applied during customs clearance of the enterprise's goods, and the enterprise may be included in the schedule of documentary (field) checks. Documentary audits of FEA enterprises can be conducted if facts or documents indicating violations of customs legislation are found during customs post-clearance control.

Conclusions. The best principles and standards of the European Union in the field of customs are reflected not only in the International Convention on the Simplification and Harmonization of Customs Procedures of 1973 (The Verkhovna Rada of Ukraine, 2011) and the Resolution on the Framework of Standards to Secure and Facilitate Global Trade of 2005 (The World Customs Organization, 2021), but also in the Customs Blueprints (The European Commission, 2008) – a set of practical measures developed by European customs experts. These are specific standards against which the shortcomings of customs administrations can be assessed, and appropriate changes can be made to their operational strategies. One of the 22 directions in the Customs Blueprints is post-clearance audit, which aims to facilitate international trade by balancing the simplification of trade procedures on one hand and ensuring effective customs control and security on the other.

However, it should be noted that the Council Resolution on the Framework of Standards to Secure and Facilitate Global Trade (The World Customs Organization, 2021) is purely advisory, establishing a fundamental agreement among the parties on the forms, directions, and conditions of cooperation.

Ukraine is actively working towards the implementation and practical application of various key components of customs operations. The Ukrainian Government, Parliament, and President continuously strengthen Ukraine's customs security and interests by consistently entering into bilateral and/or multilateral trade agreements for the unimpeded access of Ukrainian goods to global markets, international customs conventions, memoranda of understanding, cooperation and assistance in customs matters, framework standards, customs blueprints, certain resolutions and decisions of the World Customs Organization, and so forth.

In the past two years, Ukraine has been making significant strides towards developing a new, fourth edition of the Customs Code of Ukraine, which will be based on the principles and similar to the European Union Customs Code.

Given the political and technical nuances in preparing for the adoption of new foreign innovations and amendments exclusively related to Ukraine's customs legislation, it can be indicated that such expectations are entirely unfounded. Consequently, it is entirely understandable that unanimity on this issue cannot be achieved in the future.

It is necessary to conduct various negotiation tracks regarding each section of the laws and legal norms of the European Union concerning customs regulations and mandatorily compare them with Ukraine's customs legislation to determine which legislative provisions already comply with the European legal framework and which still need adoption, refinement, or integration.

The proposals of certain representatives of the customs-related community (public, business, analytical community) constantly involved in the so-called 'reform' processes of the domestic customs sector, for further integration of foreign customs legislation and security into the Ukrainian legal field, are entirely unfounded, unbalanced, and unrealistic. Ukraine needs to develop new national approaches to customs issues, which will be based on the economic, financial, administrative, security, social, and national realities in the country, but this will require additional efforts and time.

The process of implementing international standards into the legal norms of Ukraine's customs legislation should be carried out gradually, with a detailed analysis of the adequacy of international principles and norms to the norms of Ukraine's national legislation. Identified regulatory-legal inconsistencies should be resolved by making necessary changes to Ukraine's national legislation, considering national (customs) interests in the relevant area.

With all due respect to the international, political, and professional community and their achievements and experience in the key components of customs operations, it is necessary to urge the Ukrainian Government to abandon the mechanical copying of foreign regulatory acts on customs matters. This is a highly counterproductive scenario that Ukraine should avoid to preserve clarity in the execution, adherence, and interpretation of Ukraine's customs legislation, which is one of the most important assets in the domestic legal framework.

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АНАЛІЗ ЕВОЛЮЦІЇ МИТНОГО ЗАКОНОДАВСТВА ТА РОЗВИТКУ ПОСТ-МИТНОГО КОНТРОЛЮ В УКРАЇНІ

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***Мета**. Стаття ставить на меті дослідження процесу виникнення, становлення та розвитку пост-митного контролю як перспективного механізму здійснення митного контролю в Україні. Вивчення цього питання є особливо актуальним в умовах сучасних викликів, зокрема в умовах воєнного стану, коли ефективність функціонування митних органів відіграє важливу роль у стабілізації економіки країни.*
***Методи**. У ході дослідження було застосовано кілька методів для досягнення максимальної глибини та точності аналізу. Основним інструментом став історичний метод, який дозволив простежити еволюцію митного контролю в Україні від початку його становлення до сучасного етапу. Цей підхід дав змогу проаналізувати зміни в митному законодавстві та виявити ключові моменти, що сприяли формуванню сучасної системи митного контролю. Зокрема, були детально проаналізовані та порівняні положення Митних кодексів України 2002 та 2012 років. Такий аналіз дав змогу виявити значні зміни в підходах до митного контролю, включаючи перехід від традиційних методів до впровадження пост-митного контролю. Крім того, в дослідженні було застосовано метод порівняльного аналізу, що передбачав вивчення міжнародних практик та рекомендацій Всесвітньої митної організації.*
***Результати**. У результаті дослідження було встановлено, що перенесення частини митних формальностей на етап «після випуску товарів у вільний обіг» є ефективним інструментом, який значно покращує функціонування митних органів України. Це дозволяє зменшити часові витрати на митному кордоні, підвищити пропускну здатність та забезпечити дотримання міжнародних стандартів контролю товарів. Крім того, впровадження пост-митного контролю виявилося важливим механізмом для забезпечення додаткових надходжень до Державного бюджету України, що є критично важливим в умовах воєнного стану. Дослідження також виявило, що застосування пост-митного контролю дозволяє митним органам більш ефективно використовувати свої ресурси. Крім того, впровадження пост-митного контролю сприяє збільшенню прозорості та підзвітності митних процедур. Це допомагає мінімізувати корупційні ризики, оскільки митні органи мають можливість проводити детальні перевірки та аналізувати діяльність компаній у більш зручних умовах, що знижує можливість для неправомірних дій.*
***Висновки**. Впровадження пост-митного контролю є стратегічно важливим напрямком у роботі митних органів України, що дозволяє не лише підвищити ефективність митного контролю, але й сприяє фінансовій стабільності країни. З огляду на світовий досвід та рекомендації Всесвітньої митної організації, пост-митний контроль може стати ключовим елементом у подальшому розвитку системи митного аудиту в Україні, що, у свою чергу, сприятиме більш ефективному контролю за зовнішньоекономічною діяльністю та покращенню умов для міжнародної торгівлі.*

Ключові слова: пост-митний контроль, митне законодавство України, Держмитслужба України, Митний кодекс України, митні органи України, перевірка, митний аудит.

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INTERNATIONAL COOPERATION AND CUSTOMS BORDER IN THE CONTEXT OF TECHNOLOGICAL PROGRESS

The article is devoted to the study of international cooperation in the context of technological progress. Particular attention is paid to the definition of the term "customs border", its correlation with the state border of Ukraine. The author analyzes the impact of business development and strengthening of foreign economic relations with due regard for technological progress on the transformation of the concept of "customs border", customs control and customs formalities. The author identifies the peculiarities of customs clearance of goods sold through Internet resources. Particular attention is paid to the study of customs clearance procedures and control over intellectual property objects. The author highlights the impact of certain aspects of bringing foreign economic entities to administrative liability for violation of customs rules on the processes of international business integration. The court practice is analyzed. The author concludes that there is a need to create an appropriate institutional and legal mechanism aimed at creating appropriate conditions for the integration of international business, creating investment conditions and Ukraine's accession to the European Union. ***Purpose:*** *to investigate the principles of international cooperation in the context of technical progress, to analyze scientific and normative approaches to the definition of the concept of "customs border", its correlation with the state border of Ukraine, to reveal the influence of the development of entrepreneurship and the strengthening of foreign economic ties, taking into account technical progress, on the transformation of the concept of "customs border", customs control and customs formalities, to highlight the peculiarities of customs clearance of goods sold through Internet resources..* ***Methods.*** *The research methodology is determined by the defined goal and objectives and includes various methods of scientific knowledge, approaches and actions aimed at obtaining new scientific results in the study of the issues of defining international cooperation and the customs border in the context of technological progress. The study used general and special methods of scientific knowledge, the method of system analysis, the dialectical method, formal and logical methods, structural and functional methods, comparative legal methods, and a number of empirical methods.* ***Results and Conclusions****. The author distinguishes the essential and substantive features inherent in the legal category "customs border of Ukraine" which reveal its content: 1) it indicates the boundaries of the State border of Ukraine; 2) it includes the boundaries of artificial islands, installations and structures created in the exclusive (maritime) economic zone of Ukraine, which are subject to the exclusive jurisdiction of Ukraine; 3) it is the boundary separating the customs territory from the surrounding territories and sea areas; 4) it is the territory covered by the single customs legislation.*

Key words: customs border, state border, technological progress, foreign economic relations, intellectual property, international cooperation, royalties, patents.

JEL Classification: K23.

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Introduction. Technological progress and globalization processes affect all social relations in the state, since they are all interdependent and interrelated. And although at first glance it may seem that such legal categories as "customs", "customs border", "state border", "technological process", "international cooperation" are different and do not relate to each other, this is not the case. And it is through this study that this influence and interconnection will be analyzed, and the role of individual factors that will determine the further direction of development of the state customs policy will be established.

It is noteworthy that the need for new research also arises due to the new challenges and realities that Ukraine has been facing for more than 10 years. In particular, we are talking about the armed attack of the Russian Federation, the global pandemic, the introduction of martial law, and the temporary occupation of certain territories.

At the same time, technological progress is gaining momentum and scaling. New payment methods and forms, new currencies, and the latest technologies for selling goods and services are emerging. Business is also transforming, forming international cooperation. In addition to positive changes, there are many negative consequences of such processes, such as the emergence of new aspects of customs law violations, customs duty evasion, etc.

In view of this, the study of international cooperation and the customs border in the context of technological progress is of particular relevance.

Literature review. At the doctrinal level, the topic of "International Cooperation and the Customs Border in the Context of Technological Progress" has not been studied, which is primarily due to the fact that it is multidisciplinary and concerns various areas.

Thus, K. Flissak, studying international cooperation as an effective form of modern economic cooperation, points out that the intensive development of inter-economic ties at the international level in the context of globalization of the world economy intensifies scientific research aimed at determining the priority directions of Ukraine's foreign economic policy and its place in the global economy. Integration into European structures opens up new opportunities for effective cooperation between EU members and Ukraine. Considering the prospects of European integration, the researcher considers it appropriate to focus on the problem of international cooperation, which, along with: a) foreign trade; b) international investment activity; c) financial and credit partnership, is considered one of the forms of international cooperation.

International cooperation is considered as a voluntary unification of efforts of economic entities, regions of different states and states in general in order to carry out economic activities aimed at obtaining a positive economic and social effect (Flissak, 2006; 138).

In turn, V.V. Visin, T.M. Visina, P.Y. Kravchuk consider the main trend in the development of the modern cooperative movement to be the intensification of international cooperation at the regional and global levels. This is due to the fact that cooperators are motivated to active cooperation primarily by economic factors. In the context of economic globalization and the information revolution, only joint efforts can meet the needs for resources and labor experience. Mutual support makes it possible to introduce new technologies, modernize production, train personnel, and more successfully promote the cooperative idea. International cooperation takes place both on the basis of special partnership agreements and through international cooperative organizations. The main coordinating structure of the global cooperative movement is the International Cooperative Alliance. Studying the experience of this representative institution will allow modern Ukrainian cooperative associations to join the activities of the international cooperative movement.

It is noted that inter-cooperative cooperation is developing most actively in the Scandinavian countries. As an example, in Sweden, Finland, Norway, Denmark, and Iceland, since 1918–1920, unions of cooperative enterprises have been expanding in the field of procurement and distribution of food and non-food products, as well as various goods of their own production. In Finland, the Nordspray company was established to manufacture aerosol products. In Sweden and Norway, Nordchokolyad, a chocolate and confectionery company, was established. In Norway, the Nordkronen cooperative factory producing toilet soap was founded, as well as the Swedish-Finnish company Theo-Oh, which sold laundry detergents, and the Swedish-Norwegian company for the production of electric ovens (Visin, Visina, Kravchuk, 2017; 54; 57).

Instead, N.O. Nebaba points out the relevance of the research topic "Technological and Integration Aspects of Justifying the Choice of Forms of International Cooperation", which is caused by the basic nature of the impact of the world division of labor on the organization of social production and commodity exchange in international economic relations. The author summarizes the prerequisites for the emergence of production and technological interconnectedness of participants in cooperative value chains. The author proves the positive manifestation of the global aspect of economic integration in the plane of international production cooperation through a significant expansion of the composition of the structural and organizational forms of cooperation used. The author reveals the pivotal and system-forming nature of the influence of the feature of complex spatial unity of the set of potential participants in cooperative cooperation for choosing the form of international production cooperation (Nebaba, 2024).

As for the issues of taking into account the essence of the customs border in customs and legal issues, this certainly applies to a wide range of customs and legal institutions. For example, V.V. Prokopenko

(2019), in his study of customs formalities in transport in Ukraine and their adaptation to international customs norms, rules and standards, takes into account the essence of the concept of the customs border when determining the specifics of customs procedures depending on the type of transport used (V.V. Prokopenko, 2019).

Fedotov A.P. (2016) takes into account the issue of determination of the customs border when studying the dynamics of institutional support for the implementation of the state customs affairs and current trends in the system of customs authorities of the State Fiscal Service of Ukraine, identifies the peculiarities of transformation of the state customs affairs as a component of the foreign economic activity of the State and characterizes the formation of the concept of the state customs affairs in the national legal science. The problematic aspects and prospects for modernization of the administrative and legal concept of the State customs at the present stage of the State formation with due regard for global trends in international trade and the needs of national security are outlined (A.P. Fedotov, 2016).

Bilak N.I. (2016), studying the peculiarities of movement of goods containing intellectual property objects across the customs border of Ukraine by air, noted that the organization of actions related to the suspension of customs clearance of goods with signs of counterfeiting is carried out by applying measures to suspend customs clearance of goods imported into the customs territory of Ukraine for free circulation or exported for free circulation outside the customs territory of Ukraine (N.I. Bilak, 2016).

However, the legislator has established an exception to this rule. In particular, measures to facilitate the protection of intellectual property rights do not apply: 1) to personal belongings of citizens and goods containing intellectual property rights protected in accordance with the law, which are transported across the customs border of Ukraine for personal use by citizens and are not intended for production or other business activities, provided that: a) their total value does not exceed the equivalent of EUR 1000; b) they are imported by citizens into the customs territory of Ukraine in hand luggage and/or accompanied baggage through checkpoints across the state border of Ukraine open for air

Surilov A.V. investigated the place of liability for violation of customs rules in the structure of legal liability. The scientist notes that the system of legislation belongs to the so-called complex dynamic structures, which is enriched in accordance with the development, expansion and improvement of social relations that are the subject of legal regulation. Ultimately, it is not social relations that should be built to the extent of objectively developed social relations (Surilov, 1989: 228), which is why a new branch appears in the structure of legal liability – liability for violation of customs rules. Since its inception, it has not remained unchanged in terms of both legal and technological and technical grounds. Under the influence of both domestic (mainly in connection with the liberalization of foreign trade) and international customs norms, rules and standards, with each stage of development of customs legislation, the legal regulation of the scope of grounds and procedure for applying liability for violation of customs rules is improving, as noted by international experts (Dodin, 2013; 42).

O. Razumova points out that changes in socio-economic conditions in the country, the development of scientific and technological progress, changes in the field of crime and other factors necessitate the need to ensure customs security and develop effective means of counteracting smuggling and other violations of customs rules, taking into account international experience (Razumova, 2019: 166).

In addition, given that customs security should be viewed as a state of security of the state's borders, the following real and potential threats to state border security can be identified: attempts to change the line of the state border of Ukraine or to trade away part of its territory; border conflicts, armed and unarmed provocations; illegal crossing of the state border by a large number of border population due to regional or border conflicts; illegal import or export of weapons, ammunition, explosives, and other

Komarnytska G.O. studied the mechanism of development of customs services in the context of public-private partnership. The author notes that the current stage of European integration, accompanied by the intensification of international trade operations, characterizes the customs system as one of the priority areas of reform. Today, the customs sector is undergoing fundamental changes that require not only significant financial investments but also progressive experience in introducing innovative customs technologies and tools. According to foreign practice, it is the implementation of targeted public-private partnership projects in the customs sphere that will significantly improve the quality of customs services for foreign economic operators, which will create favorable customs conditions not only for intensifying international trade, but also for attracting foreign investment in socially important public-private partnership projects.

Given the absence of clear specific provisions in the current legislation regulating public-private partnerships in the customs area, as well as the fragmented coverage of the specifics of interaction between the public and private sectors in the development of the customs system in the existing literature, the author has developed a comprehensive mechanism for the development of customs services in the context of public-private partnerships. The proposed mechanism is a dynamic reflection of the interaction and interrelationships of its integral components through the sequence of the management process to achieve high-quality, progressive and effective changes in the field of customs services. The key idea behind the functioning of the developed mechanism is as follows: taking into account the influence of micro-, meso-, macro- and mega-environmental factors, guided by the fundamental principles and using the necessary resources, the public and private partners establish cooperation and implement a public-private partnership project for the development of a specific area of customs services in accordance with the defined directions on the basis of the management process in order to achieve the resulting indicators and synergistic effect.

Prospects for further research are the development and substantiation of a methodology for assessing the synergistic effect of the implementation of public-private partnership projects for the development of customs services, as well as public-private partnership projects in the field of information and communication technologies, which include the "single window" mechanism, websites for trade operations, as well as auxiliary elements of information and communication technologies of other projects (trade corridors and elements of integrated border management).

In view of this, we can state that there is no research that would directly address the chosen topic. At the same time, certain aspects have been the subject of scientific research at different times and are the basis for other scientific research in economics and customs. With regard to the interpretation of the concept of "customs border", the State border is based on the approach to their statutory features, which make it possible to form the author's definition of the category of "customs border", taking into account the customs and legal doctrine.

Customs and State Border: Definition of the Concept and Correlation of Categories in the Context of Technological Development

The legislation does not provide a clear definition of the term "customs border". At the same time, certain aspects, including those related to the customs border and its boundaries, and the relationship with the state border, are defined in the customs legislation. Thus, according to the Customs Code of Ukraine (2012), the boundaries of the customs territory of Ukraine are the customs border of Ukraine. As a general rule, the customs border of Ukraine coincides with the state border of Ukraine, except for the boundaries of artificial islands, installations and structures created in the exclusive (maritime) economic zone of Ukraine, which are subject to the exclusive jurisdiction of Ukraine, which is the state territory, but are not covered by the concept of customs border. The boundaries of the territory of these islands, installations and structures constitute the customs border of Ukraine (Customs Border of Ukraine, 2012).

The customs border can be defined as the boundary of the territory covered by a single customs legislation. The customs border is the boundary that separates the customs territory from the surrounding territories and sea areas. Imported and exported goods are allowed to cross the customs border only if the provisions of the customs legislation of a given country or countries are met, including the payment of customs duties.

Thus, the legislator links the establishment of the customs border with the state border of Ukraine, except for the boundaries of the territory of special customs zones (Scientific and Practical Commentary of the Scientific and Practical Committee of the Customs Code of Ukraine).

In view of this, it is possible to determine the essential and substantive features inherent in the legal category "customs border of Ukraine", through which its content is revealed: 1) indicates the boundaries of the state border of Ukraine; 2) includes the boundaries of artificial islands, installations and structures created in the exclusive (maritime) economic zone of Ukraine, which are subject to the exclusive jurisdiction of Ukraine; 3) is the boundary separating the customs territory from the surrounding territories and sea areas; 4) is the territory covered by the single customs legislation.

As for the concept of "state border of Ukraine", it is also not defined at the regulatory level. At the same time, Article Z of the Law of Ukraine "On the State Border of Ukraine" regulates the establishment of the state border of Ukraine and provides that the state border of Ukraine, unless otherwise provided by international treaties of Ukraine, is established 1) on land – along characteristic points and lines of

relief or clearly visible landmarks; 2) at sea – along the outer limit of the territorial sea of Ukraine; 3) on navigable rivers – along the middle of the main fairway or thalweg of the river; on non-navigable rivers (streams) – in their middle or in the middle of the main arm of the river; on lakes and other water bodies – along a straight line connecting the outlets of the state border of Ukraine to the shores of a lake or other water body (On the State Border of Ukraine, 1991). The state border of Ukraine, which runs along a river (stream), lake or other body of water, does not move either when the outline of their banks or water level changes, or when the river (stream) channel deviates in one direction or another; 4) on reservoirs of hydroelectric power stations and other artificial reservoirs – in accordance with the line of the state border of Ukraine that ran on the ground before they were filled; 5) on railroad and road bridges, dams and other structures passing through the border areas of navigable and non-navigable rivers (streams) – in the middle of these structures or along their technological axis, regardless of the passage of the state border of Ukraine on water (Scientific and Practical Commentary of the Customs Code of Ukraine).

The state border of Ukraine is determined by the Constitution and laws of Ukraine, as well as international treaties of Ukraine, ratified by the Verkhovna Rada of Ukraine.

A special law defines the regime of the state border of Ukraine, which provides for the procedure for crossing the state border of Ukraine, navigation and stay of Ukrainian and foreign non-military vessels and warships in the territorial sea and inland waters of Ukraine, entry of foreign non-military vessels and warships into the inland waters and ports of Ukraine and stay in them, and maintenance of the state border by the Law of Ukraine "On the State Border of Ukraine", other acts of legislation of Ukraine and international treaties of Ukraine.

The customs legislation relates to the customs border of Ukraine in the following ways: definition and effect of customs rules; procedure for payment of customs duties; determination of the UKTZED code; conditions of transportation; selection of customs regimes; establishment of international agreements; liability issues; customs formalities depending on the mode of transport (in particular, it concerns sea transport and air transport, which has its own peculiarities, etc.

Given the absence of the term "customs border of Ukraine" at the regulatory level, it would be advisable to supplement Article 4 "Definition of Basic Terms and Concepts" of the Customs Code of Ukraine by providing an interpretation of its definition as follows: "the customs border of Ukraine is the boundary separating the customs territory from the surrounding territories and waters of the seas, including the boundaries of the state border of Ukraine and artificial islands, installations and structures created in the exclusive (maritime) economic zone of Ukraine, which are subject to the exclusive jurisdiction of Ukraine and the unified customs legislation".

Impact of technology integration on certain customs formalities

As a general rule, persons, vehicles, cargo and other property crossing the state border of Ukraine are subject to border and customs control.

Customs control, border control, other types of control and passage of persons, vehicles, goods and other property across the state border of Ukraine is carried out in a specially designated area at railway and road stations, automobile and pedestrian roads, airports (airfields), seaports and river ports, including part of their water area (protected in whole or in part by hydraulic engineering structures or objects of natural origin), with a complex of buildings, structures and technical means. Such places are called checkpoints across the state border of Ukraine (On the State Border of Ukraine, 1991).

Not only classical types of goods that have a tangible form of expression are subject to customs clearance, but also those that do not. For example, intellectual property rights, software, etc. In the age of technology integration, intellectual goods are transported over the Internet: AppStore, Google Play, etc. In addition, payment can be made in cryptocurrency or other modern methods.

Violations in the field of intellectual property rights protection result in a shortfall in income for the owners of intellectual property rights (in particular, royalties), image and other negative consequences. At the same time, the law requires customs clearance of any goods that have a commercial purpose, including a computer program that is moved across the border.

In this case, a logical question arises: if the goods are moved for sale via the Internet, and such goods do not actually have a material form, where will the customs border be considered in this case and how will the state control it? Secondly, it is necessary to determine the classification of goods under the UKTZED. In general, the Customs Code of Ukraine regulates the issue of determining the code of goods by classification. However, there are also court cases regarding incorrect determination of the

product code. An example is the decision of the Supreme Administrative Court of Ukraine on the claim of Chistyi Svit-K Limited Liability Company against the Kyiv Regional Customs to invalidate the decision to determine the product code (On Invalidation of Decisions on Determination of the Product Code, 2006). As a result, it was established that the customs, as the state authority in charge of customs affairs, is authorized to make decisions on the determination of the code of goods under the UKTZED during their customs clearance. Pursuant to the provisions of the Customs Code of Ukraine, the decision of the customs authorities on the classification of goods for customs purposes is binding on companies. Thus, when moving intellectual property across the customs border, the role of customs in this process should be clearly defined.

A separate problematic issue is the recording of administrative offenses on violations of customs rules at the customs border by customs authorities of different jurisdictions. For example, when the UKTVED code chosen by the Ukrainian customs and the customs of another state does not match. As a result, an incorrectly selected code will serve as a basis for liability under Ukrainian law. Thus, a mechanism for international integration and recognition of the product code chosen by the country from which the goods are exported, rather than the country to which they are imported, is needed. Such a principle will simplify the work of customs authorities and at the same time promote the rights of citizens moving goods across the customs border.

In addition, proper legal qualification of an act, including its characterization as unlawful in the field of customs, is a condition for international integration. Otherwise, we are talking about confrontation and separation of powers of customs authorities at the customs border.

Of particular importance for Ukraine is the return of the occupied territories and the resumption of customs control procedures at the customs border of the state in accordance with the established boundaries of the state border. However, at present, this issue cannot be resolved without ending the legal regime of martial law.

Conclusions. The article analyzes international cooperation and the customs border in the context of technological progress.

The author distinguishes the essential and substantive features inherent in the legal category "customs border of Ukraine", through which its content is revealed: 1) it includes the boundaries of the State border of Ukraine; 2) it includes the boundaries of artificial islands, installations and structures created in the exclusive (maritime) economic zone of Ukraine and subject to the exclusive jurisdiction of Ukraine; 3) it is the boundary separating the customs territory from the surrounding territories and sea areas; 4) it is the territory covered by the single customs legislation.

The author's own definition of the term "customs border of Ukraine" is proposed as the border separating the customs territory from the surrounding territories and waters of the seas, including the boundaries of the state border of Ukraine and artificial islands, installations and structures created in the exclusive (maritime) economic zone of Ukraine, which are subject to the exclusive jurisdiction of Ukraine and the unified customs legislation.

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МІЖНАРОДНЕ СПІВРОБІТНИЦТВО ТА МИТНИЙ КОРДОН В КОНТЕКСТІ ТЕХНОЛОГІЧНОГО ПРОГРЕСУ

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Стаття присвячена дослідженню міжнародної кооперації в контексті технічного прогресу. Особливу увагу приділено визначенню поняття «митний кордон», його співвіднесенню з державним кордоном України. Проаналізовано вплив розвитку підприємництва та зміцнення зовнішньоекономічних зв'язків з урахуванням технічного прогресу на трансформацію поняття «митний кордон», митний контроль та митні формальності. Автором визначено особливості митного оформлення товарів, що реалізуються через Інтернет-ресурси. Особливу увагу приділено вивченню процедур митного оформлення та контролю за об'єктами інтелектуальної власності. Висвітлено вплив окремих аспектів притягнення суб'єктів зовнішньоекономічної діяльності до адміністративної відповідальності за порушення митних правил на процеси міжнародної бізнес-інтеграції. Проаналізовано судову практику. Автор робить висновок про необхідність створення відповідного інституційно-правового механізму, спрямованого на створення

належних умов для інтеграції міжнародного бізнесу, створення інвестиційних умов та вступу України до Європейського Союзу. ***Мета:*** *дослідити засади міжнародної кооперації в контексті технічного прогресу, проаналізувати наукові та нормативні підходи до визначення поняття «митний кордон», його співвіднесенню з державним кордоном України, розкрити вплив розвитку підприємництва та зміцнення зовнішньоекономічних зв'язків з урахуванням технічного прогресу на трансформацію поняття «митний кордон», митний контроль та митні формальності, виокремити особливості митного оформлення товарів, що реалізуються через Інтернет-ресурси.* ***Методи.*** *Методологія дослідження визначається визначеною метою та завданнями та включає різноманітні методи наукового пізнання, підходи та дії, спрямовані на отримання нових наукових результатів у дослідженні питань визначення міжнародного співробітництва та митного кордону в контексті технічного прогресу. У дослідженні використовувалися загальнонаукові та спеціальні методи наукового пізнання, метод системного аналізу, діалектичний метод, формально-логічний методи, структурно-функціональний методи, порівняльно-правові методи, ряд емпіричних методів.* ***Результати та висновки.*** *Автор виділяє сутнісні та змістовні ознаки, притаманні правовій категорії «митний кордон України», які розкривають її зміст: 1) позначає межі Державного кордону України; 2) включає межі штучних островів, установок і споруд, створених у виключній (морській) економічній зоні України, на які поширюється виключна юрисдикція України; 3) це межа, що відокремлює митну територію від прилеглих територій і морських акваторій; 4) це територія, на яку поширюється дія єдиного митного законодавства.*

Ключові слова: митний кордон, державний кордон, технічний прогрес, зовнішньоекономічні зв'язки, інтелектуальна власність, міжнародне співробітництво, роялті, патенти.

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MULTILATERAL INTERNATIONAL TREATIES OF UKRAINE IN UKRAINIAN CUSTOMS LEGISLATION: IGNORANCE, MISUNDERSTANDING OR STATE POLICY?

Purpose of the article. *The purpose of the article is to develop proposals aimed at eliminating the mistakes that occurred during Ukraine's accession to various multilateral international customs treaties in force and the shortcomings of their publication in the database of the Legislation of Ukraine web portal of the Parliament of Ukraine, and also at preventing their recurrence in the future.*

Methods. *Achievement of the research objective necessitated the use of various methods of scientific knowledge, including: historical and legal method; dialectical method; comparative method; systemic and structural method; hermeneutical method; method of analysis; method of synthesis; method of generalization, etc.*

Results. *Ukraine is a contracting party to many multilateral international treaties on customs matters. However, in accordance with the provisions of the Customs Code of Ukraine, only those international treaties of Ukraine ratified by the Verkhovna Rada of Ukraine are recognised as part of the legislation of Ukraine on customs matters. As regards multilateral international treaties of Ukraine ratified by the President of Ukraine, their affiliation with the customs legislation of Ukraine is recognised on the basis of the practice of the judicial authorities of Ukraine. The article proves that regardless of which governmental authority of Ukraine gave its consent to the binding nature of a multilateral international customs treaty for our country, no consistent approach has been developed by theorists and practitioners to understand their essence and purpose, and to determine their place in the customs legislation of Ukraine. The translations of the texts of such international treaties posted in the database of the official web portal of the Verkhovna Rada of Ukraine «Legislation of Ukraine» are usually not official and do not correspond to the versions of their originals in the official languages posted on the websites of the depositories of such international treaties.*

Conclusions. *Examples of mistakes that occurred during Ukraine's accession to various existing multilateral international customs treaties and shortcomings of their publication in the database of the web portal of the Parliament of Ukraine «Legislation of Ukraine» relate only to the international customs treaties of Ukraine considered in the article and may be expanded. With a view to eliminating the errors and shortcomings highlighted in the article and preventing their occurrence in the future, further research into the theoretical and applied aspects of Ukraine's accession to the existing multilateral international customs treaties remains relevant both for the development of the sciences of national customs and international customs law and for the practical activities of the law enforcement authorities of Ukraine in the field of customs.*

Key words: international customs conventions, the World Customs Organisation, decrees of the President of Ukraine, laws of Ukraine, the Verkhovna Rada of Ukraine, the Customs Code of Ukraine, international customs law, customs business.

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Introduction. Since the declaration of Ukraine's independence and its recognition by other countries as an independent subject of international law, our country has become a contracting party to many multilateral international treaties on customs matters.

At the same time, an unambiguous approach to understanding their essence and purpose, as well as determining their place in the customs legislation of Ukraine has not yet been developed by theorists and practitioners (Perepolkin, 2012).

For example, it is relevant to note that both the Verkhovna Rada of Ukraine and the President of Ukraine have expressed their consent to be bound by such multilateral international treaties for Ukraine. However, pursuant to part 1 of Article 1 of the Customs Code of Ukraine, only international treaties of Ukraine, ratified by the Verkhovna Rada of Ukraine, are recognised as an integral part of the legislation of Ukraine on customs matters (Customs Code of Ukraine, 2012).

At the same time, if we analyse the practice of the judicial authorities of Ukraine, which generally complies with the provisions of the Resolution of the Plenum of the High Specialised Court of Ukraine for Civil and Criminal Cases «On the Application of International Treaties of Ukraine by Courts in the Administration of Justice» of 19 December 2014 No. 13 (Plenum of the Higher Specialized Court of Ukraine for Civil and Criminal Cases, 2014), we can conclude that in the texts of decisions in the name of Ukraine, judges refer to the provisions of existing multilateral international treaties, regardless of whether the Verkhovna Rada of Ukraine or the President of Ukraine have expressed their consent to the mandatory application of the treaties. Among such international treaties, it is worth mentioning the following: International Convention on the Simplification and Harmonisation of Customs Procedures of 18 May 1973; Customs Convention on the International Transport of Goods under Cover of TIR Carnets of 14 November 1975; Convention on the Harmonised Commodity Description and Coding System of 14 June 1983; Convention on Temporary Importation of 26 June 1990; General Agreement on Tariffs and Trade of 15 April 1994; Agreement on the Application of Article VII of the GATT of 15 April 1994 and many other international treaties of Ukraine in force.

A common practice among judges is to: establish the correlation between the provisions of the articles of the Customs Code of Ukraine (CCU) and the relevant principles and provisions of international treaties, such as the General Agreement on Tariffs and Trade; recognise international treaties ratified by the President of Ukraine as part of national legislation, such as the International Convention on the Harmonised Commodity Description and Coding System of 14 June 1983; state the fact of building certain institutions of national customs law Decision of the Kharkiv District Administrative Court of 14 June 2018, No. 820/2557/18 in the case of the administrative claim of the Private Enterprise «Trading House « Zolota Mylia» to the Kharkiv Customs of the SFS on the recognition of unlawful and cancellation of acts (Decision of the Kharkiv District Administrative Court, 2018); Decision of the Kharkiv District Administrative Court of 18 November 2019 No. 520/8424/19 in the case of the claim of Aromaros-U Limited Liability Company against the Main Department of the SFS in Kharkiv Region for cancellation of tax assessment notices (Decision of the Kharkiv District Administrative Court, 2019); Decision of the Dnipro District Administrative Court of 23 December 2019 in case No. 160/9312/19 on the administrative claim of the Limited Liability Company «Engineering Lighting Technologies» against the Kyiv City Customs of the SFS on the recognition of unlawfulness and cancellation of decisions (Decision of the Dnipropetrovsk District Administrative Court, 2019); Decision of the Poltava District Administrative Court of 2 January 2020 No. 440/4426/19 in the case of the claim against the Poltava Customs of the SFS on the recognition of unlawfulness and cancellation of the decision, obligation to take certain actions, etc (Decision of the Poltava District Administrative Court, 2020; Perepolkin, 2020).

In addition, an analysis of the processes of Ukraine's accession to multilateral international treaties on customs matters, the quality of translated texts and the timeliness of their updates on the official web portal of the Verkhovna Rada of Ukraine «Legislation of Ukraine» after changes to the official texts by the depositories of international treaties, showed the existence of numerous errors and shortcomings, the existence of which indicates incompetence or negligence of persons to ensure the proper implementation of the relevant processes.

In view of the above, the purpose of the article is to develop proposals aimed at eliminating the mistakes that occurred during Ukraine's accession to various multilateral international customs treaties and the shortcomings of their publication in the database of the Legislation of Ukraine web portal of the Parliament of Ukraine, and to prevent their recurrence in the future.

International treaties of Ukraine on customs matters, ratified by the President of Ukraine. One of the first international conventions to which Ukraine acceded on the basis of a presidential decree was the International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Customs Offences of 9 June 1977 (Nairobi Convention), developed by the World Customs Organisation (WCO) (Decree of the President of Ukraine No. 699/2000, 2000).

The Nairobi Convention entered into force on 21 May 1980 and as of September 2023, 52 contracting parties have recognised its provisions as binding (World Customs Organization, 2023).

The structure of the Nairobi Convention consists of a preamble and 23 articles of the main text, as well as 11 annexes that constitute its integral part, namely: assistance provided by the customs administration on its own initiative (Annex 1); assistance upon request in the collection of import and export duties and taxes (Appendix 2); assistance on request regarding control (Appendix 3); assistance on request regarding

supervision (Appendix 4); investigation and notification of requests in favor of the other Contracting Party (Appendix 5); participation of representatives of customs administrations in the consideration of cases in court or tribunal (Appendix 6); the presence of representatives of the customs administrations of one Contracting Party in the territory of the other Contracting Party (Appendix 7); participation in investigations conducted abroad (Appendix 8); collection of information (Appendix 9); providing assistance in the fight against drug and psychotropic substance smuggling (Appendix 10); providing assistance in combating smuggling of works of art, antiques and other cultural values (Appendix 11).

A prerequisite for accession to the Nairobi Convention is the precise indication by the future Contracting Party of at least one Annex to be accepted by it. Subsequently, such a Contracting Party may notify the Secretary-General of the WCO of the additional acceptance of one or more Annexes, with the obligatory indication of the numbers or titles of such Annexes.

In accordance with the provisions of the Decree of the President of Ukraine No. 699/2000 dated 23 May 2000. 2000, our country has acceded to the main text of the International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Customs Violations and its Annexes I, II, III, V, VI, VII, VIII (Perepolkin, 2010).

Thus, Annexes IV, IX, X and XI remain inoperative for Ukraine. Despite this, the database of the Legislation of Ukraine web portal of the Ukrainian Parliament contains translations of all Annexes of the Nairobi Convention. However, the absence of the mark «official translation» allows us to conclude that the posted translation of the text of the Nairobi Convention is not official (Convention on Mutual Administrative Assistance for the Prevention, Investigation International, and Repression of Customs Offenses, 1977).

The next, and one of the most well-known multilateral international treaties to which Ukraine acceded by virtue of a presidential decree, is the International Convention on the Harmonised Commodity Description and Coding System of 14 June 1983, developed by the WCO (Decree of the President of Ukraine No. 466/2002, 2002).

Since 1 January 1988, the date of entry into force, and until now (September 2023), 160 countries and the European Union (EU) have been Contracting Parties to this international treaty. At the same time, the Harmonised Commodity Description and Coding System, or as it is often abbreviated as the «Harmonised System» or simply «HS», is used as the basis for customs tariffs and for the collection of international trade statistics by 212 countries, territories or customs or economic unions.

Along with the acknowledgement of the fact that the International Convention on the Harmonised Commodity Description and Coding System of 14 June 1983 is the international treaty most widely recognised by the international customs law, to which Ukraine is a contracting party, it should be noted that for reasons unknown to us, its officially translated text is not available in the database of the Legislation of Ukraine web portal of the Ukrainian Parliament. For the majority of respondents, the only explanation for the current situation was that since the consent to be bound by the provisions of the Convention was not given by the Verkhovna Rada of Ukraine, it cannot be considered an integral part of Ukrainian customs legislation. However, such an explanation contradicts the provisions of the Resolution of the Plenum of the High Specialised Court of Ukraine for Civil and Criminal Cases «On the Application of International Treaties of Ukraine by the Courts in the Administration of Justice» No. 13 of 19 December 2014, the practice of the judicial authorities of Ukraine, as well as examples of other international treaties on customs matters, which were ratified by decrees of the President of Ukraine, being included in this database.

In this regard, it should also be noted that, in general, the decision to use a presidential decree rather than a ratification law to accede to the International Convention on the Harmonised Commodity Description and Coding System of 14 June 1983 should be considered highly debatable.

In order to clarify our opinion, we note that in accordance with the provisions of Article 1 of the Law of Ukraine «On the Customs Tariff of Ukraine» dated 19 October 2022 and the Resolution of the Cabinet of Ministers of Ukraine «On Approval of the Procedure for the Ukrainian Classification of Goods for Foreign Economic Activity and Invalidation of Certain Resolutions of the Cabinet of Ministers of Ukraine» No. 428 dated 21 May 2012, the Harmonised Commodity Description and Coding System is the basis for the Ukrainian Classification of Goods for Foreign Economic Activity, which is the commodity nomenclature of the Customs Tariff of Ukraine. Accordingly, the provisions of the HS and the amendments made to it from time to time directly determine the need to amend the Customs Tariff of Ukraine, which is established by the law of Ukraine. In addition, according to Article 92(1)(9) of the Constitution of Ukraine, the laws of Ukraine exclusively determine the principles of foreign relations, foreign economic activity,

and customs (Constitution of Ukraine, 1996), and according to Article 9(2)(e) of the Law of Ukraine «On International Treaties of Ukraine» of 29 June 2004, international treaties of Ukraine, the implementation of which leads to the amendment of laws of Ukraine or the adoption of new laws of Ukraine, are subject to ratification (Law of Ukraine dated June 29, 2004, No. 1906-IV, 2004).

Another multilateral international treaty to which Ukraine has acceded by virtue of a presidential decree is the International Convention on the Harmonisation of Frontier Controls of Goods under Frontiers, developed by the Inland Transport Committee of the United Nations Economic Commission for Europe (UNECE), dated 21 October 1982 (Geneva Convention of 1982) (International Convention on the Harmonization of Frontier Controls of Goods, 2004).

As of September 2023, 58 Contracting Parties (57 countries and the EU) have acceded to the provisions of this Convention. The structure of the 1982 Geneva Convention consists of the main text (preamble and four chapters containing 26 articles) and nine annexes that are its integral part, namely coordination of customs control with other types of control (Annex 1); health control (Annex 2); veterinary control (Annex 3); phytosanitary control (Annex 4); control of compliance with technical standards (Annex 5); quality control (Annex 6); activities of the administrative committee (Annex 7); facilitation of border crossing procedures in the course of international road transport (Annex 8); facilitation of border crossing procedures in the course of international rail freight transport (Annex 9) (Perepolkin, 2010).

For Ukraine, the provisions of the 1982 Geneva Convention entered into force on 12 September 2003 on the basis of Presidential Decree No. 616/2002 of 4 July 2002 (Decree of the President of Ukraine No. 616/2002, 2002).

In accordance with the provisions of the above decree, our country acceded to the main text of the Convention and its annexes. However, unlike the Decree of the President of Ukraine No. 699/2000 of 23 May 2000, by which our country confirmed its consent to accede to the provisions of the Nairobi Convention, the text of the Decree of the President of Ukraine No. 616/2002 of 4 July 2002 does not contain the exact numbering of annexes applicable to our country, as is usually the case when acceding to a multilateral international treaty, which has a certain number of annexes as an integral part.

In this regard, it is important to note that at the time of Ukraine's accession to the 1982 Geneva Convention, there were seven annexes to the Convention. However, on 20 May 2008, in accordance with the provisions of Article 22 of the 1982 Geneva Convention, Annex 8 entered into force for all its Contracting Parties, and on 30 November 2011, Annex 9 (United Nations, 2023).

As is the case with the official translation of the text of the International Convention on the Harmonised Commodity Description and Coding System of 14 June 1983, the official translation of the main text of the International Convention on the Harmonisation of Frontier Controls of Goods of 21 October 1982 and its first seven annexes is not available in the database of the Legislation of Ukraine web portal.

The official translations of Annex 8 (Appendix 8 Simplification of Border Crossing Procedures in International Road Transport, 2023) and Annex 9 (Appendix 9 Simplification of Border Crossing Procedures in International Rail Freight Transport, 2023) are available in this database. However, based on the results of the verification of compliance with the version of Annex 8 published in the Legislation of Ukraine database, it was found that it does not contain the amendment to Art. 7 (in which the words «two years» are replaced by «five years»), which entered into force for all Contracting Parties to the International Convention on the Harmonisation of Frontier Controls of Goods of 21 October 1982 on 27 May 2021 (United Nations, 2023).

International treaties of Ukraine on customs matters, ratified by the Verkhovna Rada of Ukraine. One of the first international customs conventions to which Ukraine confirmed its participation and recognised its provisions as binding as one of the successor states of the former USSR, based on the law of Ukraine, was the Customs Convention on the International Carriage of Goods under Cover of TIR Carnets of 14 November 1975 (TIR Convention, 1975) (TIR Convention, 1994).

As an international treaty, the TIR Convention of 1975 entered into force on 20 March 1978, and its provisions became binding for independent Ukraine on 11 October 1994.

As of September 2023, the TIR Convention of 1975 has 78 Contracting Parties, including 77 states and the EU.

The TIR Convention of 1975 is one of the most effective international transport conventions and, in fact, the only global system of international customs transit. It covers the whole of Europe and extends to North Africa and the Middle East; it is used by the United States, Canada, as well as Chile and Uruguay. However,

in the case of transit operations between EU member states, the principles of the TIR Convention of 1975 do not apply, as the EU has its own transit system within the single territory.

The TIR Convention of 1975 is an international treaty open for accession, consisting of a preamble and 7 chapters and 11 annexes, namely: Annex 1 «Model TIR Carnet»; Annex 2 «Rules concerning the technical conditions applicable to road vehicles that may be admitted to international transport under customs seals and stamps»; Annex 3 «Procedure for the admission of road vehicles»; Annex 4 «Model Certificate of Admission of Road Vehicles»; Annex 5 «TIR Plate»; Annex 6 «Explanatory Notes»; Annex 7 «Admission of containers»; Annex 8 «Composition, functions and rules of procedure of the TIR Administrative Committee and the TIR Executive Board»; Annex 9 «Admission to the TIR procedure» (authorisation for associations to issue TIR Carnets and authorisation for natural and legal persons to use TIR Carnets); Annex 10 «Information to be provided by Contracting Parties to authorised associations and international organisations»; Annex 11 «eTIR procedure» (United Nations, 2023).

At the same time, the verification of the compliance of the translation of the text of the TIR Convention (1975) in the Legislation of Ukraine database revealed that it is unofficial and does not contain numerous amendments that have been made to both the articles of the main text of the Convention and its annexes over the long period of its validity. For example, the version of the TIR Convention (1975) available in the Legislation of Ukraine database contains only 8 out of 11 Annexes (TIR Convention, 1994).

Another example of a multilateral international treaty on customs matters, the binding nature of which has been recognised by our country on the basis of Ukrainian law, is the WCO Convention on Temporary Importation of 26 June 1990 (Istanbul Convention of 1990).

The structure of the 1990 Istanbul Convention includes a preamble and 34 articles of the main text, as well as 13 annexes (Convention on Temporary Admission, 1990).

As of September 2023, 74 Contracting Parties, including the EU, have recognised its provisions as binding.

The Law of Ukraine «On the Accession of Ukraine to the Convention on Temporary Importation» of 24 March 2004 entered into force on 27 April 2004 (Law of Ukraine dated March 24, 2004, No. 1661-IV, 2004). As for the entry into force of the provisions of the Istanbul Convention of 1990, this took place on 22 September 2004 in the manner and within the timeframe provided for in Article 26(2) of the Convention.

However, in the database of the Legislation of Ukraine web portal of the Ukrainian Parliament, the date of accession to the 1990 Istanbul Convention is 24 March 2004, i.e. the relevant event is linked to the date of adoption by the Verkhovna Rada of Ukraine of the Law of Ukraine «On Ukraine's Accession to the Convention on Temporary Importation». At the same time, it is also stated below that the date of entry into force is 22 September 2004 (Convention on Temporary Admission, 1990).

In view of the above, the question arises as to how a state can accede to an international treaty before its provisions enter into force for such a state? How is this possible if, as of 24 March 2004, the relevant law of Ukraine had not yet entered into force, and therefore the procedure for accession to the 1990 Istanbul Convention, which consists in depositing the pre-prepared instruments of accession with the depositary, had not even begun? Additionally, according to the WCO official website, the depositary received the relevant documents from Ukraine on 22 June 2004 (World Customs Organization, 2023).

Therefore, given that the accession of any subject of international customs law to the circle of Contracting Parties to a particular international customs treaty is possible only after such treaty enters into force for such subject, in the manner and within the time limits provided for in such treaty, the reference to the date of Ukraine's accession to the Istanbul Convention of 1990 should be removed from the database of the Legislation of Ukraine web portal of the Parliament of Ukraine.

It would also be advisable to remove the abbreviation «(ukr/rus)» from the website, as is the case with the pages containing the texts of the TIR Convention (1975) and the International Convention on the Simplification and Harmonisation of Customs Procedures, which are located after the titles «Convention on Temporary Importation», «Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention), 1975» and «International Convention on the Simplification and Harmonisation of Customs Procedures (Kyoto Convention)» (Convention on Temporary Admission, 1990; TIR Convention, 1994; Kyoto Convention, 1973).

In addition to the above, it is also worth mentioning the peculiarities of implementing the provisions of the Istanbul Convention of 1990 in customs law enforcement practice after its provisions became part of the customs legislation of Ukraine.

It is quite logical and correct to assume that the accession of our country to any international customs treaty in force requires a preliminary check for compliance with the provisions of the customs legislation of Ukraine with the provisions of such treaty. In case the results of the audit reveal any discrepancies between the provisions of the international agreement and the provisions of the legislative and regulatory acts, all discrepancies shall be eliminated by amending such legislative and regulatory acts and/or adopting new acts in order to eliminate legal conflicts and conflict situations before such international agreement is recognised as part of the customs legislation of Ukraine. However, in the case of Ukraine's accession to the Istanbul Convention of 1990, the relevant comparative analysis was either not carried out in time or was originally planned to be carried out and possible discrepancies eliminated after the date of entry into force of the Istanbul Convention for Ukraine.

As a result, it turned out that the provisions of the then effective Customs Code of Ukraine of 11 July 2002 and other laws of Ukraine on customs matters, for example, the Law of Ukraine «On the Unified Customs Tariff» of 5 February 1992, only partially comply with the provisions of the Istanbul Convention of 1990, and therefore need to be amended. The Ukrainian customs legislation also needed codification and progressive development in terms of bylaws on temporary importation (Perepolkin, 2006).

As a result, the harmonisation of Ukrainian customs legislation with the provisions of the 1990 Istanbul Convention, which was in force for Ukraine, instead of being completed by 22 September 2004, took several more years. This activity was carried out both through amendments to the existing legislative acts of Ukraine in the field of temporary importation (Law of Ukraine dated February 17, 2004, No. 1495-IV, 2004; Law of Ukraine dated May 19, 2009, No. 1349-VI, 2009; Resolution of the Cabinet of Ministers of Ukraine dated August 8, 2007, No. 1027, 2007) and through the adoption of new acts (Resolution of the Cabinet of Ministers of Ukraine dated December 31, 2004, No. 988-r., 2005; Order of the State Customs Service of Ukraine dated December 17, 2007, No. 1058, 2008).

The last international treaty of Ukraine on customs matters in our review, the binding nature of which has been recognised by the Ukrainian law, is the WCO International Convention on the Simplification and Harmonisation of Customs Procedures of 18 May 1973 (Kyoto Convention of 18 May 1973) as amended by the Protocol amending the International Convention on the Simplification and Harmonisation of Customs Procedures of 26 June 1999 (Kyoto Convention as amended).

As of September 2023, 134 Contracting Parties, including the EU, have recognised its provisions as binding.

The structure of the Kyoto Convention as amended consists of a preamble and 20 articles of the main text, a General Annex and 10 Special Annexes that form its integral part (World Customs Organization, 2023).

Joining the circle of Contracting Parties to this International Convention was considered by representatives of the State Customs Service of Ukraine and other state authorities of Ukraine as one of the greatest achievements of our country in the field of customs and was announced long before the entry into force on 3 February 2006 of the Protocol amending the International Convention on the Simplification and Harmonisation of Customs Procedures of 26 June 1999.

However, in the end, the process and consequences of the activities of the competent state authorities responsible for the accession became one of the largest known examples of unprofessional activities in the history of Ukraine's accession to the existing international customs treaties.

From the very beginning of the accession process, representatives of the Ukrainian government authorities responsible for this activity failed to understand that only Contracting Parties to the Kyoto Convention of 18 May 1973 have the right to accede to the provisions of the current Protocol amending the International Convention on the Simplification and Harmonisation of Customs Procedures of 26 June 1999.

As a result, the accession documents sent to the WCO Secretary General, which were executed on the basis of the provisions of the Law of Ukraine on Accession to the Protocol Amending the International Convention on the Simplification and Harmonisation of Customs Procedures of 5 October 2006 (Law of Ukraine dated October 5, 2006, No. 227-V, 2006), were not accepted.

At this time, the date of signing the above law was recognised in Ukraine as the date of accession to the Kyoto Convention as amended. The relevant information is still available in the database of the Legislation of Ukraine web portal of the Ukrainian Parliament. Along with this information, it is also stated that the provisions of the Convention entered into force for Ukraine on 15 September 2011 Kyoto Convention, 1973). Above, we have already drawn attention to the issue of accession and entry into

force of the provisions of an international treaty for a country, so we will continue to describe Ukraine's accession to the Kyoto Convention as amended.

The subsequent entry into force on 12 November 2006 of the Law of Ukraine «On Ukraine's Accession to the Protocol Amending the International Convention on the Simplification and Harmonisation of Customs Procedures» of 5 October 2006 intensified the work of the Ukrainian government authorities responsible for legal activities in the field of development and adoption of legal acts to ensure the fulfilment of international obligations assumed by Ukraine under this Convention. For example, the Decree of the President of Ukraine «On Measures to Intensify European Integration Border Cooperation» of 19 December 2007, which required the Cabinet of Ministers of Ukraine to take measures to adapt national legislation to the provisions of the International Convention on the Simplification and Harmonisation of Customs Procedures (Decree of the President of Ukraine dated December 19, 2007, No. 1236/2007, 2007).

In addition, it should be noted that the accession to the provisions of the Protocol amending the International Convention on the Simplification and Harmonisation of Customs Procedures of 26 June 1999 was also of great importance in view of the adaptation of Ukrainian customs legislation to the customs legislation of the European Union, including all provisions of the Kyoto Convention as amended, carried out within the framework of the process of integration of our country with the EU member states. At the same time, the verification of the expression of consent to the accession of the European Community to the Kyoto Convention as amended at that time showed that the latter had acceded, on the basis of the EU Council Decision of 17 March 2003, only to the provisions of the main text of the Protocol amending the International Convention on the Simplification and Harmonisation of Customs Procedures of 26 June 1999 and its Annexes I and II, with an additional clarification that the issue of accession to Annex III of the Protocol would be decided later (Décision (CE) № 231/2003 du Conseil du 17 mars 2003, 2003).

We would like to emphasise that, on the one hand, the activities carried out to fulfil the international obligations assumed by Ukraine under the Kyoto Convention as amended and to bring the Ukrainian customs legislation in line with all its provisions in the future will have a positive impact on the extension of the period for the development of the draft Customs Code of Ukraine dated 13 March 2012, as well as on the preparation of a report to the WCO on the fulfilment by Ukraine of its international obligations under the provisions of the Kyoto Convention as amended. However, on the other hand, it should be noted that such activities have been carried out for a long time on the basis of an international treaty that is not in force for Ukraine, with all the possible negative consequences of such activities.

It took almost five years for our country to correct the mistake made in 2006 when it acceded to the Kyoto Convention as amended, namely on 15 September 2011.

This became possible after two key conditions were met. Firstly, after the Law of Ukraine «On Amendments to the Law of Ukraine «On Accession of Ukraine to the Protocol Amending the International Convention on the Simplification and Harmonisation of Customs Procedures» of 15 February 2011 came into force on 5 March 2011, according to the provisions of which Ukraine had already acceded to the International Convention on the Simplification and Harmonisation of Customs Procedures in the amended version in accordance with Annex I to the Protocol amending the International Convention on the Simplification and Harmonisation of Customs Procedures (Law of Ukraine dated February 5, 2006, No. 227-V, 2011). Secondly, after the expiry of the period stipulated by Part 2 of Article 18 of this Convention, i.e. after three months from the date of acceptance by the WCO Secretary General of the required package of documents on accession from Ukraine.

Conclusions. Summing up the above, it is proposed to include the following in the list of priority actions aimed at ensuring the proper place of multilateral international treaties of Ukraine in the legislation of Ukraine on customs matters and their proper application in law enforcement practice, in particular, aimed at eliminating the mistakes that occurred during Ukraine's accession to such international treaties and the shortcomings of their publication in the database of the web portal of the Parliament of Ukraine «Legislation of Ukraine», as well as preventing their recurrence in the future:

1. Ensure that official translations of the texts of multilateral international treaties of Ukraine on customs matters are published in the database of the web portal of the Parliament of Ukraine «Legislation of Ukraine»;

2. In case Ukraine has not acceded to all the annexes to the international customs treaty, ensure that the official translation of both the main text of the international treaties and the texts of the annexes

applicable to our country is published in the database of the Legislation of Ukraine web portal of the Parliament of Ukraine;

3. Ensure monitoring of the current versions of Ukraine's international customs treaties on the websites of their depositories in terms of the entry into force of amendments to their main text or annexes, as well as timely updating of the official translations of the texts of such international treaties in the database of the Legislation of Ukraine web portal of the Parliament of Ukraine;

4. Remove references to the dates of Ukraine's accession to multilateral international customs treaties from the database of the Legislation of Ukraine web portal of the Parliament of Ukraine, leaving information on the dates when their provisions entered into force for Ukraine. The latter should correspond to the information from the official websites of the depositories of such international treaties;

5. At the stage of studying the possibility of Ukraine's accession to the provisions of a multilateral international agreement on customs matters, ensure that its provisions are checked for compliance with the provisions of the current legislation of Ukraine on customs matters. In case of discrepancies between the rules set forth in the text of the multilateral international agreement and the rules set forth in the Ukrainian customs legislation, ensure that the identified discrepancies are eliminated before the provisions of such international agreement enter into force for Ukraine;

6. It is recommended that the Ukrainian state authorities authorised to ensure the process of accession to the existing multilateral international customs treaties periodically conduct advanced training of their personnel on various issues of international treaty law, in particular, to familiarise them with the mistakes and shortcomings that occurred in the practice of our country's accession to the existing multilateral international customs treaties.

Further research into the theoretical and applied aspects of Ukraine's accession to the existing multilateral international customs treaties remains relevant both for the development of the sciences of national customs and international customs law and for the practical activities of the law enforcement authorities of Ukraine in the field of customs.

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БАГАТОСТОРОННІ МІЖНАРОДНІ ДОГОВОРИ УКРАЇНИ В УКРАЇНСЬКОМУ МИТНОМУ ЗАКОНОДАВСТВІ: НЕЗНАННЯ, НЕПОРОЗУМІННЯ ЧИ ДЕРЖАВНА ПОЛІТИКА?

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Мета статті. *Метою статті є розробка пропозицій, спрямованих на усунення помилок, допущених під час приєднання України до різних чинних багатосторонніх міжнародних митних договорів, та недоліків їх оприлюднення в базі даних веб-порталу «Законодавство України» Верховної Ради України, а також на запобігання їх повторенню в майбутньому.*

Методи дослідження. *Досягнення мети дослідження зумовило необхідність використання різних методів наукового пізнання, серед яких: історико-правовий метод; діалектичний метод; порівняльний метод; системно-структурний метод; герменевтичний метод; метод аналізу; метод синтезу; метод узагальнення тощо.*

Результати. *Україна є стороною багатьох багатосторонніх міжнародних договорів з митних питань. Однак, відповідно до положень Митного кодексу України, частиною законодавства України з питань митної справи визнаються лише ті міжнародні договори України, згода на обов'язковість*

яких надана Верховною Радою України. Що стосується багатосторонніх міжнародних договорів України, ратифікованих Президентом України, то їх належність до митного законодавства України визнається на підставі практики судових органів України. Авторами доведено, що незалежно від того, який орган державної влади України надав згоду на обов'язковість багатостороннього міжнародного митного договору для нашої держави, серед теоретиків і практиків не вироблено єдиного підходу до розуміння їх сутності та призначення, а також до визначення їх місця в митному законодавстві України. Переклади текстів таких міжнародних договорів, розміщені в базі даних офіційного веб-порталу Верховної Ради України «Законодавство України», як правило, не є офіційними і не відповідають версіям їхніх оригіналів офіційними мовами, розміщеним на веб-сайтах депозитаріїв міжнародних договорів.

Висновки. *Приклади помилок, допущених при приєднанні України до різних чинних багатосторонніх міжнародних митних договорів та недоліків їх оприлюднення в базі даних веб-порталу Верховної Ради України «Законодавство України», стосуються лише розглянутих у статті міжнародних митних договорів України і можуть доповнюватися. З метою усунення висвітлених у статті помилок і недоліків та запобігання їх виникненню в майбутньому подальші дослідження теоретичних і прикладних аспектів приєднання України до чинних багатосторонніх міжнародних митних договорів залишаються актуальними як для розвитку наук національної митної справи та міжнародного митного права, так і для практичної діяльності правоохоронних органів України у сфері митної справи.*

Ключові слова: міжнародні митні конвенції, Всесвітня митна організація, укази Президента України, закони України, Верховна Рада України, Митний кодекс України, міжнародне митне право, митна справа.

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INTERNATIONAL TRENDS IN THE APPLICATION OF RISK MANAGEMENT SYSTEM IN THE FIELD OF POST-CUSTOMS CONTROL

Objective. *The purpose of the article is to study the regulatory framework and international experience in the context of application of the risk management system in the field of post-customs control.*
Research methods. *To achieve this goal, the following methods were used: induction and deduction, theoretical generalization, abstraction, dialectical cognition – when studying scientific sources and researching the specifics of the application of the risk management system in the field of post-customs control, comparative – for systematization of information on legal acts, structural and functional – for studying foreign experience, and the method of generalization – for forming the conclusions of the study).*
Results. *The main legal acts that define the standards for post-clearance control at the level of the European Union are identified, namely: The EU Customs Code; WCO Guidelines for Post clearance Audit, 2012; WCO Technical Notes on Customs Post Audit (UNCTAD Technical Note 5 Post clearance audit, 2011); EU Authorized Economic Operators, Guidelines, 2007; EU Customs Standards (Customs Blueprints. Blueprint 14. Post-clearance control and audit).*
The experience of the United States of America in applying post-clearance control measures is analyzed. It is determined that customs audit in the United States makes it possible to effectively use the limited resources of customs authorities, to monitor compliance with customs legislation and the correctness of calculation, timeliness and completeness of payment of customs duties, while at the same time being a deterrent to future violators, protects the national industry from unfair trade practices and promotes legitimate trade.
The author has studied the peculiarities of post-clearance audit in China and found that the main purpose of customs audit is to verify the «truthfulness and legality» of import and export activities. In addition, the specifics of the activities of the German customs administration in the field of post-clearance control are studied.
Scientific novelty. *The study of international experience in the context of applying the risk management system in the field of post-customs control has been further developed.*
Practical significance. *The main provisions of this study can be used in the process of developing proposals for the application of a risk management system in the field of post-clearance control.*

Key words: risk management system, post-clearance control, international trade facilitation, post-release control.

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Statement of the problem. Customs administrations in most countries of the world (primarily developing countries) face significant difficulties in balancing their responsibilities for administering customs payments, protecting national borders and facilitating international trade. One of the modern tools that allows solving such problems and is widely used in international practice is customs control after the release of goods into free circulation (post-clearance control). Post-clearance control (hereinafter – PCC) is a structured inspection of commercial information, contracts of sale, financial and non-financial records, physical inventory and other assets of the goods owner after the release of goods by the customs authority (Guidelines for Post-Clearance Audit, 2012).

Analysis of recent research and publications. The problem of applying a risk management system in the field of post-clearance audit has been the subject of research by such domestic scholars as: I.G. Berezhniuk, S.S. Brekhov, O.M. Vakulchyk, V.A. Turzhanskyi, I.Y. Tymrienko. Despite the availability of scientific research in this area, it is necessary to deepen research and study current trends in the use of risk management systems in the field of post-customs control.

The purpose of the article is to study the regulatory framework and international experience in the context of application of risk management systems in the field of post-customs control.

Summary of the main research material. The first regulatory document that introduced post-clearance control into customs practice the International Convention on the Simplification and Harmonization of Customs Procedures, which was adopted by the Customs Cooperation Council (since 1994 the World Customs Organization) on May 18, 1973 in Kyoto. Thus, the Convention defines "audit-based control" as a set of measures by which the customs service ensures that the goods declarations are completed correctly and that the data specified in them are accurate by checking the relevant account books, documents, accounting records and commercial information available to the persons involved in the declaration.

Since then, post-clearance control has become a widespread customs control tool and is now a leading form of customs control in many countries, primarily in the European Union. Post-clearance control at the level of the European Union is regulated by general regulations that define the standards for its implementation. The main regulatory documents include:

1. EU Customs Code (EU Customs Code, 2013);
2. WCO Guidelines for post-clearance audit (2018);
3. UNCTAD Technical Note 5 Post- clearance audit (2011);
4. EU – Authorized Economic Operators, Guidelines, 2007;
5. EU customs standards (Customs Blueprints. Blueprint 14. Post-clearance control and audit, 2007).

In addition, the specifics of the customs post-audit are defined in more detail in instructions, manuals, codes and other documents of national legislation of the EU member states.

Post-clearance control helps to increase the volume of customs payments, encourages greater responsibility of declarants and prevents fraud. It is worth noting that post-clearance control brings a positive effect not only to the work of customs authorities, but also to representatives of the business community. Thanks to this tool, it is possible to speed up the customs clearance of goods by reducing the number and frequency of delays during customs clearance of goods at the border, seaport, airport or domestic terminal (instead of solving all problems before release (which often leads to costly delays), the customs authority conducts PCC at the declarant's premises after the release of goods).

The TMC is a modern tool that allows to increase the efficiency of customs control and plays an important role in the implementation of an effective risk management system by customs administrations. The key stage in the course of customs control after the release of goods is the selection of objects of customs control. The identification of objects for customs inspections is carried out using a risk management system (RMS). The use of a risk-based approach to identify entities subject to customs audit enables customs authorities to use their resources more efficiently and to cooperate with the business community to improve compliance and facilitate trade.

According to the Guidelines for post-clearance audit developed by the World Customs Organization, customs administrations can manage risks at the strategic, tactical and operational levels (Guidelines for post-clearance audit, 2018).

Strategic risk management is based on the ability of the customs authority to assess the overall risk level of a particular industry sector or group of importers. By identifying such a group, the Customs administration can designate all or some of the businesses in the industry as high-risk. An industry sector may be classified as high-risk for a variety of reasons, including

- strategic importance of the industry for national interests;
- an industry regulated by international trade agreements;
- an industry that affects public health and safety;
- intellectual property rights;
- significant economic impact on imports.

Tactical risk management is the process of identifying importers whose activities are characterized by a high level of risk. The indicators that allow to identify a high-risk importer are as follows:

- the volume of imported goods;
- types of imported goods;
- the total value of imported goods;
- a previous importer or a compliance issue;
- the first importer/exporter.

Operational risk management is the process of identifying specific transactions of individual importers. The factors to be taken into account when identifying high-risk transactions are:

– Import;
– product;
– previous non-compliances or violations for a particular product;
– high-cost imports;
– country of origin;
– whether any special rules or restrictions (e.g., quotas) apply to this product;
– the declared value of the goods is outside the pre-established range.
– In addition, there are general indicators that indicate a high level of risk, namely:
– information received from other customs authorities;
– the potential to increase government revenues;
– risk of loss of income;
– priorities of government programs or specific intelligence from law enforcement agencies.

Thus, the World Customs Organization guidelines determine that the application of post-clearance control is based on the systematic use of risk management. It should be noted that the World Customs Organization guidelines contain only general provisions on the application of the risk management system in the field of post-clearance control, and the practical implementation of these provisions in different countries has its own characteristics, which necessitates a more detailed study of international experience on this issue.

First and foremost, it is worthwhile to study the experience of the largest importer of goods in the world – the United States of America (USA), where annual imports of goods reach trillions of dollars. The issue of customs control of such a volume of goods and services is extremely complex, and therefore the U.S. Customs and Border Protection (CBP) widely applies post-release control measures (customs audit) in order to effectively use the limited resources of customs authorities, monitor compliance with customs legislation and the correctness of calculation, timeliness and completeness of payment of customs duties. In addition, customs audit protects government revenues, ensures compliance of foreign economic operators with the trading community by assessing importers and determining the level of compliance, while also acting as a deterrent to future violators, protecting domestic industry from unfair trade practices and facilitating legitimate trade (Preparing for (and Surviving) a Customs Audit, 2023).

The government agencies that conduct customs audits are the Headquarters and regional offices of Trade Regulatory Audit (TRA). TRA uses a risk-based approach to assess compliance with trade laws and regulations, while collaborating with other components of U.S. Customs and Border Protection, immigration, and partner government agencies.

Post-release audits are typically targeted and involve data analysis and a risk assessment process to determine the scope of the audit. Depending on the purpose of the audit, it may or may not include an assessment of the importer's internal controls to ensure compliance with CBP customs regulations. The audits also include the Focused Assessment (FA) program, which is a comprehensive audit that evaluates the importer's internal controls over its operations to determine whether the importer is at a certain level of risk in terms of compliance with CBP laws and regulations.

Risk management plays a key role in the process of implementing a targeted assessment program. Risk management in the United States is an integrated process. The key to managing risk is to effectively collect and analyze relevant data and use it to inform resource allocation decisions, as CBP recognizes that the level of noncompliance risk varies across importers and that many importers' activities pre-emptively create risk. Likewise, not all aspects of an importer's business pose the same level of noncompliance risk. Thus, risk management allows for the identification of entities with the highest level of non-compliance risk to focus customs auditors' resources.

The process of targeted assessment begins with the selection of an entity for the FA. Using national selection criteria and data collected during the entry process, the customs authority assesses the volume, value, and nature of the companies' imports. The customs administration considers various factors, including: imports from Primary Focus Industries (PFI), such as electronics, textiles, automotive; use of special trade programs and exemptions, such as GSP, 9801 and 9802; and recommendations from regional customs officials. In addition, it should be noted that today any foreign trade entity that imports more than

USD 100 million is a potential candidate for post-release audit. The FA consists of three phases (Focused Assessment (FA) Program, 2023):

1. Pre-Assessment Survey (PAS). During the PAS, CBP reviews the entity's import program (importer's records, books, and payments to foreign suppliers) to assess controls and possible risks. Customs auditors then verify that the importer meets a certain risk level. If the risk level is deemed non-threatening, the importer is considered to have «passed» the audit. CBP will then waive the ACT and further targeted assessment steps. If the results of the PAS show that the foreign economic operator does not meet the internal control requirements, it is necessary to proceed to the next phase of the targeted assessment.

2. Assessment Compliance Testing (ACT). In addition to testing the PAS, the audit team additionally tests those areas that they believe are subject to a risk of non-compliance.

3. Follow-up audit. It is carried out if no corrective measures have been taken within 6-8 months after the ACT to eliminate the deficiencies identified at the previous stages of the FA.

In addition to the above, it is good practice in the United States to provide other professional services TRA (i.e., non-audit services). This refers to the performance of tasks without the use of audit tools, but which require assistance in accordance with the skills and experience of auditors, namely (Audits/Trade Regulatory Audit, 2023):

1. Risk Analysis and Survey Assessments (RASAs) are a collaborative, multifaceted process that relies on cooperation, information sharing, and joint decision-making between CBP's Office of Trade and other Department of Homeland Security and/or partner government agencies, as appropriate. RASAs are implemented in accordance with 19 U.S.C. §1509(a). RASAs allow CBP to quickly and efficiently assess an entity/entity with respect to a specific area or issue of particular interest to CBP without CBP and the importing community expending the significant time and resources required for an audit. In general terms, risk analysis and review assessments are quick surveys designed to confirm whether an importer poses a potential risk in priority areas such as customs payments, import security, trade agreements, etc

2. Customs and Trade Partnership Against Terrorism (CTPAT) program. Through this program, CBP works with the trade community to strengthen international supply chains and improve U.S. border security. CTPAT is a voluntary public-private partnership program that recognizes that CBP can only provide the highest level of cargo security by working closely with key stakeholders in the international supply chain, such as importers, carriers, consolidators, licensed customs brokers, and manufacturers. When an organization joins CTPAT, an agreement is made to work with CBP to secure the supply chain, identify security gaps, and implement specific security measures and best practices. Applicants are required to address a wide range of security issues and submit security profiles that include action plans to align security across the supply chain. CTPAT participants are considered to be low-risk, so they are less likely to be screened at a port of entry into the United States (CTPAT: Customs Trade Partnership Against Terrorism, 2023).

The experience of the second largest economy in the world, the People's Republic of China, whose customs service introduced post-clearance audit back in 1994, in fact becoming an innovator in this area, is also interesting. According to the Regulations on Customs Audit of the People's Republic of China, the purpose of customs audit is to verify the «truthfulness and legality» of import and export activities. Therefore, it is legally stipulated that the Chinese customs authorities have the right to conduct post-clearance audits of foreign economic operators – enterprises related to import and export activities, customs representatives and customs warehouses. The post-clearance audit is aimed at controlling the payment of customs duties, controlling goods in customs warehouses and controlling the activities of a customs representative.

At any time within 3 years after the release of goods, China Customs has the right to inspect those goods, as well as all relevant import and export documents, books and records. Through the inspection, China Customs intends to identify discrepancies and refer such discrepancies to the Anti-Smuggling Bureau (ASB) for further administrative or criminal investigation. Business entities engaged in import, export or customs logistics in China should be prepared for the potential application of post-clearance audits.

In China, there are 2 types of post-clearance audit: standard and special. They can be combined during the inspection of a foreign economic operator. During a typical post-audit, the customs authorities check the current activities of a foreign economic operator for compliance with customs legislation. A special post-audit is aimed at detecting violations in the customs area through risk analysis.

There are 4 stages of post-audit.

At the 1st stage, the risk management system identifies enterprises and goods to be inspected. In order to identify high-risk transactions, three Risk Prevention and Control Centers (RPCC) have been established since 2016 under the leadership of the General Administration of Customs of China (China Customs and Automated Clearance Reform, 2020):

1. The Risk Control Center in Shanghai identifies and monitors the risks of air transportation, as well as the logistics companies responsible for such transportation.

2. The Risk Control Center in Huangpu, Guangdong province, performs the same functions for shipments by land.

3. Risk Control Center in Qingdao, Shandong Province, for shipments by water or sea.

The main task of the Risk Control and Prevention Centers is to provide supervision and management of customs risk prevention and control activities carried out at customs clearance points throughout China. Their activities are aimed at ensuring the safe entry of goods imported by air, land and sea (with the exception of small vessels plying between Hong Kong and Macau).

In addition, in the process of reforming the General Administration of Customs in 2016, three industry-specific tax collection centers (Tax Collection and Administration Centers (TCAC)) were established to verify the accuracy of information provided in customs declarations (China Customs and Automated Clearance Reform, 2020):

1. The Center in Shanghai controls import and export declarations for machinery and electronic equipment, covering eight sections of the tariff nomenclature (sections 84–87 and 89–92) and a total of 2,286 Harmonized System codes.

2. The Guangzhou Center monitors declarations for chemicals and chemical substances (chemical raw materials, polymers, energy, minerals and metals) covering 30 sections of the tariff nomenclature (sections 25–29, 31–40, 68–83) and 2800 Harmonized System codes.

3. The center in Beijing and Tianjin monitors declarations for various goods (agriculture and forestry, food, pharmaceuticals, light industry, miscellaneous, textiles, and aircraft), covering 58 sections in the tariff nomenclature (1–24, 30, 41–67, 88, 93–97) and a total of 3461 Harmonized System codes.

The above-mentioned centers screen customs risks and, based on such an assessment, have the ability to initiate post-clearance audit measures in case of tax risks related to customs value assessment, tariff classification or country of origin, or other violations of customs legislation (China Customs and Automated Clearance Reform, 2020).

At the 2nd stage, the customs authorities notify the organization of the start of the audit 3 days in advance. The notification shall specify the reasons for the audit, the date and place of the audit, and information on the documents to be checked. In addition, the notice specifies the scope of the audit. It may be narrow or broad. Typically, a post-clearance audit focuses on the following areas: classification of goods, declaration of customs value, royalties, country of origin, export control, etc.

Next, the customs authorities check the authenticity of documents, the legality of import/export of goods and control the internal accounting system. The peculiarity of the post-clearance audit in China is the fact that the customs authorities assess the integrity of the foreign economic operator. In other words, the customs authorities determine the financial stability of the company and thus find out whether there is a risk of non-payment of customs duties by the foreign economic operator. If a violation is detected, then at the 3rd stage, evidence is collected and taxes, fines, revocation of foreign trade licenses, etc. are collected. At the final stage, the customs authorities analyze the organization's compliance with customs legislation and update risk profiles to improve the efficiency and quality of the audit. Based on the results of the post-audit, an audit opinion and report are drawn up by the audit team, which must be sent to the foreign economic operator and the customs authorities within 30 days after the audit is completed (Trade Compliance and China Customs Audit, 2019).

Germany, the largest economy in Europe, is another country whose experience is worthy of attention. In Germany, foreign economic operators are selected for post-clearance audit using a risk management system. This system is separate from the risk management system used during customs clearance of goods. Out of 100%, 90% are selected by the risk management system and 10% by random selection. Subsequently, the selected list is adjusted by the customs audit staff, taking into account the relevance of a particular audit. In general, annually, customs auditors of the German customs carry out inspections in respect of 2-3% of foreign economic operators registered with the customs (Kostenko A., 2018).

Thus, most often, the risk management system selects entities for audit based on the triggering of risk profiles in the following areas (Customs Audit in Germany, 2019):

– tariff preferences (benefits);
– application of free trade agreements;
– classification of goods;
– declaration of the customs value of goods;
– use of customs privileges;
– application of anti-dumping or countervailing duties.

Once the risk management system is in place, a post-clearance audit can only be initiated if the customs administration has issued an official order to conduct such an event. The audit order must contain the following information:

– the audit client body;
– legal grounds for the audit;
– the location and exact name of the subject of foreign economic activity to be audited;
– the content of the audit:

a) what types of taxes or tax subsidies are subject to audit;

b) which transactions are to be audited, for example, imports from a specific supplier or a comprehensive audit of import trade or verification of certain indicators, such as customs value or preferential origin of goods.

In certain cases, a post-clearance audit may be conducted without a corresponding order, provided that the tax audit has revealed grounds for conducting a post-clearance audit. The order must be communicated to the person to whom the post-clearance audit measures will be applied in advance of the audit. This is done by sending a written notice indicating the date of the start of the post-clearance audit and the names of the officials authorized to carry out such measures. In addition, the above document shall be accompanied by an information letter specifying the rights and obligations of the foreign economic operator subject to the post-clearance audit.

Post-clearance audits in Germany can be conducted against those who have directly or indirectly participated in export-import operations and, accordingly, have documents and information about these operations (Article 48 of the EU Customs Code). In addition to declarants, importers or exporters, shareholders, customers or transportation companies may be subject to audit.

The post-clearance audit shall be carried out by the officials of the audit service of the customs authority. When carrying out audit activities, employees of the audit service shall have the right to:

– access the property and premises of the subject of the audit (during business hours);
– providing an equipped workplace;
– obtaining all the necessary information for the audit;
– Obtaining the necessary documents (contracts, invoices, warehouse accounting documents such as receipts, arrival/departure records and inventory, account statements, business reports, audit reports, annual financial statements, etc.)

Based on the results of the post-clearance audit, customs officials prepare an audit report (audit report). The main result of the audit report is the conclusion that additional taxes are required or that the audit did not result in a change in the tax base. In addition, the audit report must contain the following information:

– the actual date of the start of the audit;
– factual and legal conclusions related to taxation;
– change in the tax base;
– the actual scope of the audit;
– documents and information analyzed during the audit;
– resolutions, notifications, orders and information of an official in connection with suspicion of criminal or administrative offenses;
– information about the final meeting between the auditor and the audited entity on the results of the audit;
– conclusion on the results of the audit.

If the post-clearance audit reveals that the audited entity is involved in a crime or administrative offense, the audit may continue only after notifying the entity of the initiation of a criminal case or bringing it to

administrative liability in the form of a fine. In the case of minor administrative offenses, the audit may continue after issuing a warning (Zulässigkeit einer Prüfung, 2023).

Conclusions. The study shows that at the present stage of development of customs administrations of the leading countries of the world, there is a shift in emphasis towards the transition from customs control carried out at the border to post-customs control (audit) carried out in a different operating environment based on transaction analysis. The use of a risk management system is the main mechanism used by customs administrations to identify high-risk entities for post-clearance control measures. In addition, foreign experience shows that risk management to determine the forms and scope of post-clearance control is carried out at the strategic, tactical and operational levels.

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МІЖНАРОДНІ ТЕНДЕНЦІЇ ЗАСТОСУВАННЯ СИСТЕМИ УПРАВЛІННЯ РИЗИКАМИ У СФЕРІ ПОСТ-МИТНОГО КОНТРОЛЮ

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Мета. *Метою статті є дослідження нормативно-правової бази та міжнародного досвіду в контексті застосування системи управління ризиками у сфері пост-митного контролю.*

Методи дослідження. *Для досягнення поставленої мети використано такі методи: індукції та дедукції, теоретичного узагальнення, абстрагування, діалектичного пізнання – при вивченні наукових джерел та дослідженні особливостей застосування системи управління ризиками у сфері пост-митного*

контролю, порівняльний – для систематизації інформації щодо нормативно-правових актів, структурно-функціональний – для вивчення зарубіжного досвіду, а також метод узагальнення – для формування висновків дослідження).

Результати. *Визначено основні нормативно-правові акти, які визначають стандарти пост-митного контролю на рівні Європейського Союзу, а саме: Митний кодекс ЄС; Керівництво ВМО з аудиту після митного оформлення, 2012 (WCO Guidelines for Post clearance Audit, 2012); Технічні записки ВМО з митного пост-аудиту, 2011 (UNCTAD Technical Note 5 Post clearance audit, 2011); Керівництво ЄС для уповноважених економічних операторів, 2007 (EU Authorized Economic Operators, Guidelines, 2007); Митні стандарти ЄС (Customs Blueprints. Blueprint 14. Post-clearance control and audit).*

Проаналізовано досвід Сполучених Штатів Америки щодо застосування заходів пост-митного контролю. Визначено, що митний аудит у США дозволяє ефективно використовувати обмежені ресурси митних органів, контролювати дотримання митного законодавства та правильність обчислення, своєчасність і повноту сплати митних платежів, водночас є стримуючим фактором для майбутніх порушників, захищає національну промисловість від недобросовісної торгової практики та сприяє розвитку законної торгівлі.

Автор дослідив особливості пост-митного аудиту в Китаї та з'ясував, що основною метою митного аудиту є перевірка «правдивості та законності» імпортно-експортної діяльності. Крім того, досліджено специфіку діяльності митної адміністрації Німеччини у сфері пост-митного контролю.

Наукова новизна. *Набуло подальшого розвитку дослідження міжнародного досвіду в контексті застосування системи управління ризиками у сфері пост-митного контролю.*

Практична значущість. *Основні положення дослідження можуть бути використані в процесі розробки пропозицій щодо застосування системи управління ризиками у сфері пост-митного контролю.*

Ключові слова: система управління ризиками, пост-митний контроль, спрощення процедур міжнародної торгівлі, контроль після випуску.

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TRADE WARS: PROTECTIONISM, TRADE IMBALANCE, ECONOMIC SANCTIONS

The article is aimed at analyzing the key factors that lead to economic conflicts between countries. The article considers three main elements that cause trade wars: protectionism, imbalance in trade and economic sanctions. The focus is on the overall impact of these factors on the global economy and international trade relations. Protectionism is considered as a strategy of the state aimed at protecting the domestic market from foreign competition by introducing various restrictive measures, such as duties, quotas and subsidies. These measures help to support national producers, but at the same time can create tension in relations with trading partners who face obstacles to their exports. The article analyzes how imbalances can cause economic tension and lead to the introduction of trade restrictions by states that are trying to reduce their deficit or surplus in trade. It highlights how this factor affects world markets and the overall stability of international trade. Economic sanctions, as an instrument of foreign policy and economic influence, are also a key topic of the article. Sanctions are used by states to pressure other countries to achieve certain political or economic goals. The opinion is emphasized that trade conflicts can lead to an increase in the risks of global supply chains, an increase in prices for goods, a reduction in investment and an aggravation of international relations. Such wars can have unpredictable consequences, affecting not only the immediate participants in the conflict, but also third countries dependent on international trade. As a conclusion, despite the fact that protectionism, sanctions and measures to correct the trade imbalance are often used as tools to protect national interests, their use can lead to destabilization of the global economy. The relevance of this topic is due to the growing number of trade conflicts in the modern world, which undermine the stability of the global economy and complicate international cooperation.

Key words: international crisis, economic conflict, border, fiscal control, restrictive measures, foreign trade, customs risks.

JEL Classification: F10, F13, F51, F52, F53, H40, P45.

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Introduction. Trade wars play a significant role in the process of shaping modern international relations. As a rule, they are the result of economic conflicts between states. Countries try to protect their national interests by implementing protectionist measures or by imposing economic sanctions. The results of wars of this type can be destabilization of international markets, increase in prices for goods and services, reduction in exports and imports, as well as increasing general tensions between the countries. Today, economies are increasingly dependent on each other, so the regulation of such conflicts is necessary primarily to maintain global supply chains for goods.

Methods. Within the framework of this study, a method of comparative analysis was applied, which made it possible to consider real examples of conflicts between countries and to assess the consequences of protectionist measures. Statistical analysis was useful for identifying the impact of duties and sanctions on economic indicators such as prices, export and import volumes. Also, the use of a systematic approach helped to comprehensively assess the relationship between international trade policies and global economic stability.

Results. Today it is difficult to imagine the functioning of any sphere of activity of mankind without conflicts and disputes. International trade is no exception. In modern realities, where the economic interests of countries constantly overlap, contradictions arise, resulting in an aggravation of economic relations. It is in these

conditions that trade wars unfold – conflicts in which economic weapons become the main instrument of influence. Trade has long been not only a way to exchange goods or services and has become a means of achieving political and strategic goals.

Quite often, a trade war is understood as a scenario when the government uses such tools as raising duties or introducing quotas in order to protect its domestic market and counteract imports of goods from abroad. Of course, these measures have consequences for the other side, which can respond with symmetrical or asymmetrical actions. Such actions often lead to an escalation of conflict between the parties (Miroshnychenko, 2023). An offensive trade war is the introduction by a country of tools to intensify export activity or import substitution in trade between countries in order to support a national producer. Methods of conducting a defensive trade war are the introduction of trade barriers in trade between countries in order to defend their own economic interests or counteract protectionism tools from other countries (Serpukhov & Mazorenko, 2017).

The first manifestations of specific tension in relations between countries through the export or import of goods is the period of the industrial revolution. In the 19th century, many countries, including the United Kingdom, France, and the United States, employed a variety of measures to protect the products of their own economies from foreign competition. Conflicts at that time were more limited. However, during major economic crises and political changes (for example, the Great Depression of 1929), these conflicts gained new significance. Countries actively introduced protectionism, which led to mutual restrictions and escalation of tension between states. In the 20th century, trade wars became an integral part of political strategy. The Versailles Peace Agreement and the economic isolation of Germany after the end of World War I led countries to impose tariffs and quotas to protect their national interests. The United States tried to protect its industry with laws that limited imports, in particular due to the adoption of the Smoot-Hawley tariff in 1930, which significantly exacerbated trade conflicts. After the Second World War, trade wars became a key element of the geopolitical confrontation between the main players on the world stage, and later – during the Cold War. Countries not only resorted to economic sanctions, but also used other forms of economic pressure, for example, blockades and trade restrictions. During this period, special attention was paid to international organizations, such as the General Agreement on Tariffs and Trade (GATT), and later the World Trade Organization, which were created in order to reduce conflicts in the field of international trade (DeLong, 2022).

The reasons for the emergence of trade wars can be associated with several important factors. First of all, this is a deep gap between rich and poor countries, where the «golden billion» gets an absolute advantage over economically dependent regions. Secondly, the economy has changed its traditional role: it no longer only provides people with goods and services, but also becomes a key driver of social governance, influencing politics, ideology, culture and spiritual processes. In some cases, the economy turns into an instrument of pressure and dominance in the global struggle. The third important aspect is the instability of the world economy, which is caused by the conflict between the need to develop the international division of labor and the desire of influential economic players – from global to national oligarchs – to monopolize its results.

And finally, in the financial sector there is a so-called virtual economy. It is a new type of relations in financial markets that do not reflect the real exchange of goods or services, have no connection with production, but effectively function as a mechanism for the circulation of fictitious capital, fueling speculation and creating the illusion of economic growth. (Shnypko, 2011).

Figure 1 shows the gradual actions of the countries that most often lead to the outbreak of a trade war (Market Business News, (n.d.)).

Protectionism is considered one of the main factors that lead to trade wars between countries and how economic strategy has been and is today the subject of scientific debate. At the same time, supporters of protectionism argue that this is a necessary measure to protect national interests, especially in relation to important sectors of the economy. Critics stress the claim that protectionism is one of the first causes of economic conflict (Anufriieva & Brus, 2019).

One of the main theories justifying protectionism belongs to the German economist Friedrich List. He argued that industries that had not yet achieved competitiveness in the international market needed temporary protection from external competition (List, 1909). On the other hand, neoclassical economists such as David Ricardo emphasized the importance of comparative advantage in international trade. According to this theory, each country should specialize in the production of goods and services in

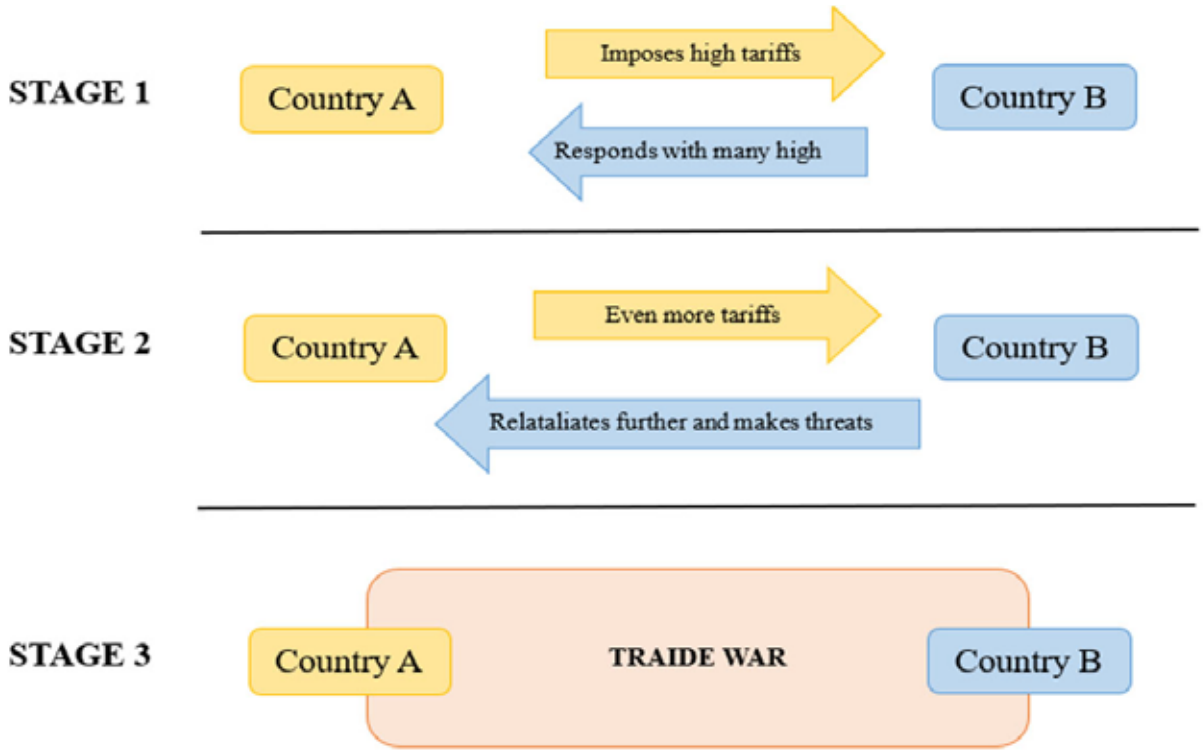

Fig. 1. Stages of the beginning of the trade war

which it has comparative advantages. This theory emphasizes the idea that this allows you to increase the efficiency of production of goods. Protectionism violates this principle by reducing global productivity and inflicting economic losses on all participants in international trade (Ricardo, 1999).

A case in point in modern history is the trade war between the US and China, which began in 2018. The reason is the US policy of imposing high tariffs on Chinese goods, in particular steel and aluminum. The administration of President Donald Trump motivated these measures by protecting the national economy and reducing the trade deficit. China, in turn, responded by imposing similar duties on American goods, in particular agricultural products, which harmed American farmers. The result is a decline in bilateral trade and instability in world markets. Experts note that such a policy had temporary benefits for individual industries in both countries, but in general it negatively affected the global economy.

Another example is politics in some European Union countries. The EU often uses non-tariff barriers to protect its agricultural products through the Common Agricultural Policy, which provides subsidies to European farmers and limits access to the European market for external producers. This causes constant conflicts with countries such as the United States and Brazil, which accuse the EU of unfair competition.

Trade wars often involve the use of various forms of protectionist measures, which are divided into tariff and non-tariff barriers. Both categories have a significant impact on international trade and can lead to an escalation of economic conflicts between countries. Table 1 provides a comparative description of the two types of barriers, which will help determine the characteristic differences between them (Krugman, Obstfeld, & Melitz, 2018).

Sanctions are one of the most effective tools in the context of global competition. Economic sanctions include restrictions on trade, financial transactions and access to technology. They are aimed at reducing the economic power of the state subject to sanctions, and also force it to changes in domestic or foreign policy.

Sanctions can be divided into three types: trade – is the most common type of sanctions, they can include embargoes, increasing customs rates, bans on the export or import of certain goods; financial – are to limit access to financial markets and capital; technological – affect the country's ability to develop the technology sector.

A prime example is the US sanctions against Iran in 2001, which included restrictions on oil exports, a key source of the country's income and on its nuclear program. The United States imposed numerous

Table 1

Comparative characteristics of tariff and non-tariff barriers

Criterion	Tariff barriers	Non-tariff barriers
Definition	Taxes or duties imposed on imported goods.	Import restrictions that do not provide for taxation, but affect market access.
Form of implementation	Duty levied on imported goods.	Quotas, technical regulations, quality standards, sanitary and phytosanitary norms, subsidies, licensing.
Purpose	Increase the cost of foreign goods to protect the domestic market.	Complication or restriction of access of foreign goods to the domestic market.
Example	Raising duties on steel and aluminum from China during a trade war between the United States and China.	European quotas on imports of textiles or strict sanitary standards for agricultural products from outside the EU.
Impact on consumers	Increase in prices for imported goods.	There may be a shortage of some goods or an increase in the cost of meeting standards.
Impact on trade volumes	Direct decrease in imports due to higher prices.	Reduction of imports due to difficulties in meeting non-tariff requirements or limiting quotas.
Benefits for the government	Direct income from duties and customs taxes.	Stimulating the development of national industry and protecting standards without additional taxation.
Disadvantages	Deterioration of relations with partner countries, possible sanctions.	Complexity in execution and regulation, as well as rising costs for foreign companies.
Efficiency	Effective for raising the price of imported goods and stimulating national products.	Less visible, but effective for complicating market access and protecting domestic producers.

restrictions on Iranian oil exports and the country's access to international financial markets, which significantly reduced Iran's economic stability. In response, Iran began to develop relations with countries that do not support sanctions, such as China and India. This led to a certain change in geopolitical balances in the region, as well as an increase in illegal oil exports. (Alnasrawi, 2001).

After the imposition of sanctions against Russia in 2014 due to the annexation of the Crimea, a number of Russian banks lost access to European and American capital markets, which caused the ruble to fall and led to the loss of foreign investment. The sanctions also included restrictions on oil and gas exports, financial sanctions and technology export bans. This led to a decrease in economic activity in Russia and increased dependence on China as a trading partner (Bernatskyi, 2024)

Thus, trade wars lead to a rapid increase in the risks of global supply chains, including customs risks, both for states and for business. One of the main reasons for this is the unpredictability of trade restrictions imposed by countries to protect their domestic markets. Adjusted measures of customs tariff and non-tariff regulation change the conditions for conducting foreign economic activity, complicating the operations of companies that depend on international suppliers or buyers. In such circumstances, enterprises are forced to quickly adapt to new regulatory requirements, which increases the risks of violation of customs rules. Trade wars also increase the likelihood of delays in customs clearance of goods at customs borders. When countries introduce new customs tariffs or quotas, customs authorities may face an additional administrative burden in the implementation of customs formalities and other bureaucratic procedures. This increases the time of customs control and clearance, which negatively affects supply chains, especially in cases where it is a violation of the terms of supply, which can lead to significant financial losses for enterprises. In addition, fiscal risks for the state are increasing, in particular due to attempts to evade customs duties by illegally marking or changing the country of origin of the goods. This forces customs administrations to tighten control over goods, which can also lead to delays and increased burden on customs authorities. As a result, international business faces additional costs for legal support and internal audit. An important factor is also the change of supply routes in response to trade wars. As companies try to avoid high duties or restrictions, they are forced to rebuild their supply chains, which can lead to new risks. In particular, new routes may require cooperation with less reliable logistics partners or through countries with higher levels of corruption. As we can see, trade wars have a complex impact on customs risks in global supply chains. They lead to unpredictability, increased costs of compliance with customs rules, delays in delivery, as well as increased risks of fraud and the volume of illegal trade in general. All these factors negatively affect the efficiency of international trade and the financial results of companies integrated into global supply chains.

Conclusions. Trade wars are a complex and important phenomenon in modern international relations that arises from a conflict of economic interests between states. They significantly affect the world economy, causing disruptions in the supply of goods, rising prices and tensions between countries. Protectionist measures, such as raising duties or setting quotas, help states protect their own economic interests, but often harm not only other countries but also their own economies. This creates additional challenges for both business and consumers. In order to avoid escalation of such conflicts and minimize their negative consequences, it is important for countries to seek compromises and adhere to international agreements. Cooperation within organizations such as the World Trade Organization helps regulate trade disputes and keep global markets stable. In the end, only joint efforts and the desire for dialogue can ensure long-term development and reduce economic risks for all participants in world trade.

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ТОРГОВЕЛЬНІ ВІЙНИ: ПРОТЕКЦІОНІЗМ, ДИСБАЛАНС У ТОРГІВЛІ, ЕКОНОМІЧНІ САНКЦІЇ

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Метою статті є аналіз ключових чинників, які призводять до економічних конфліктів між країнами. Стаття розглядає три основні елементи, що викликають торговельні війни: протекціонізм, дисбаланс у торгівлі та економічні санкції. Основна увага приділяється загальному впливу цих факторів на глобальну економіку та міжнародні торговельні відносини. Протекціонізм розглядається як стратегія держави, спрямована на захист внутрішнього ринку від іноземної конкуренції шляхом запровадження різних обмежувальних заходів, таких як мита, квоти та субсидії. Ці заходи допомагають підтримувати національних виробників, але одночасно можуть створювати напруженість у відносинах з торговельними партнерами, які стикаються з перешкодами на шляху свого експорту. У статті аналізується, як дисбаланси можуть викликати економічну напругу та призводити до запровадження торговельних обмежень з боку держав, які намагаються зменшити свій дефіцит або профіцит у торгівлі. Висвітлюється, яким чином цей фактор впливає на світові ринки та загальну стабільність міжнародної торгівлі. Економічні санкції, як інструмент зовнішньої політики та економічного впливу, також є ключовою темою статті. Санкції використовуються державами для тиску на інші країни з метою досягнення певних політичних чи економічних цілей. Підкреслюється думка, що торговельні конфлікти можуть призводити до збільшення ризиків глобальних ланцюгів поставок, зростання цін на товари, скорочення інвестицій та загострення міжнародних відносин. Такі війни можуть мати непередбачувані наслідки, впливаючи не лише на безпосередніх учасників конфлікту, але й на треті країни, що залежать від міжнародної торгівлі. Як висновок, незважаючи на те, що протекціонізм, санкції та заходи з виправлення торговельного дисбалансу часто застосовуються як інструменти захисту національних інтересів, їхнє використання може призвести до дестабілізації глобальної економіки. Актуальність даної теми зумовлена зростанням кількості торговельних конфліктів у сучасному світі, що підривають стабільність глобальної економіки та ускладнюють міжнародне співробітництво.

Ключові слова: міжнародна криза, економічний конфлікт, кордон, фіскальний контроль, обмежувальні заходи, зовнішня торгівля, митні ризики.

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