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## THE USE OF ECHR AND ECSR DECISIONS IN UKRAINIAN JUDICIAL PRACTICE

**Purpose.** The purpose of the article is to analyze the features of the application of the decisions of the ECHR and the ECSR in the national judicial practice of Ukraine, to clarify the level and mechanisms, as well as to identify problems and prospects for legal harmonization. In particular, the effectiveness of the integration of the standards of the ECHR and the conclusions of the ECSR by Ukrainian courts when considering cases related to human rights and social guarantees is investigated.

**Methods.** The work uses a complex of general scientific and special methods, in particular: the method of comparative analysis, the formal-legal method, the method of a systematic approach and the analysis of judicial practice. Empirical data from the decisions of the Supreme Court and national courts of general jurisdiction over the past five years are also used.

**Results.** The results of the study found that Ukrainian courts are increasingly turning to the practice of the ECHR as a source of interpretation of legal norms, which indicates an increase in the level of legal integration and implementation of European standards. In particular, the number of cases in which references to the decisions of the ECHR are crucial for making a reasoned court decision is increasing. At the same time, the use of the conclusions of the ECSR is still episodic and not systematic enough. The reasons for this are the insufficient level of legal awareness of judges regarding the provisions of the European Social Charter (revised), as well as the lack of clear regulatory provisions on the mandatory consideration of the practice of the ECSR in national law enforcement.

**Conclusions.** The main directions for improving the national mechanism for considering international human rights documents have been identified, including the development of methodological recommendations for judges, improving the system of training lawyers, and the regulatory consolidation of the status of the practice of the ECSR. The implementation of the practice of the ECHR in the decisions of national courts has a positive effect on the quality of justice and contributes to the establishment of the rule of law. Further research should be aimed at developing mechanisms for automatically taking into account the practice of international bodies in national law enforcement, as well as studying the impact of social standards on the judicial policy of Ukraine.

**Key words:** law enforcement, ECHR standards, ECSR conclusions, protection of human rights, case law, rule of law, incorporation of international law, Ukrainian courts, human rights in Ukraine, legal integration.

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**Nataliia CHEREVKO,**  
Senior Lecturer at the Department  
of Public Administration, Law and  
Humanities of Kherson State Agrarian  
and Economic University,  
Candidate of Sciences in Public  
Administration  
[advokat.ncherevko@gmail.com](mailto:advokat.ncherevko@gmail.com)  
[orcid.org/0000-0002-5456-8887](https://orcid.org/0000-0002-5456-8887)

**Introduction.** In the context of European integration and strengthening the rule of law, Ukraine has undertaken to ensure that its judicial system complies with the standards enshrined in the Convention for the Protection of Human Rights and Fundamental Freedoms. The practice of the European Court of Human Rights (ECHR) is an important guideline for national courts in the fair consideration of cases involving human rights violations. In addition, the conclusions and reports of the European Committee of Social Rights (ECSR) are of great importance for assessing the conditions of detention of persons and compliance with the standards of treatment of them. The relevance of this topic is due to the need for comprehensive implementation of international human rights standards in national law enforcement.

**The purpose** of this study is to clarify the level and mechanisms of application of the practice of the ECHR and the conclusions of the ECSR in the judicial activity of Ukraine, as well as to identify problems and prospects for legal harmonization.

The objectives of the study: to analyze the main trends in the judicial practice of Ukraine regarding the use of ECHR



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decisions; to determine the level of application of the conclusions of the ECSR in civil and administrative proceedings; to identify legal gaps and propose ways to improve judicial practice; to summarize the conclusions in light of international experience.

The methodology includes a systematic analysis of court decisions, comparative legal analysis, interpretative and dialectical methods. The source base is the decisions of the ECHR on Ukraine, documents of the Council of Europe, as well as an analysis of the practice of national courts.

**Literature review.** In the process of Ukraine's European integration, the study of the application of the decisions of the European Court of Human Rights and the conclusions of the European Committee of Social Rights in national judicial practice is of particular relevance. Moskalenko O. (2025) examines the substantive fulfillment of the social function of labor law in the context of the implementation of European standards. The author focuses on the role of Ukraine's international obligations to the Council of Europe and provides practical guidelines on how courts can integrate relevant standards into the national interpretation of labor rights. Sirokha D., Volynets V. et al. (2024) consider the challenges for labor law in the light of new technologies. Although the emphasis is shifted towards artificial intelligence, the work clearly traces the connection between human rights in the field of labor and international standards, including those formed by the ECHR and the ECtHR. Shcherbyna V. I. (2021) investigated and revealed the mechanisms of normative implementation of the provisions of the European Social Charter into national legislation, in particular taking into account the legal positions of the ECtHR. At the same time, Sydorenko O. (2015) based on the results of the analysis of the mechanisms of influence of the ECtHR decisions on national legislation and judicial practice emphasizes that the ECtHR decisions are becoming an important source of law in Ukraine, contributing to the harmonization of national legislation with European standards. Spytska L. (2024) investigated the contribution of the ECtHR decisions to the development and transformation of the Ukrainian legal space and notes that these decisions are used as a basis for improving legislation and law enforcement practice in Ukraine.

Thus, the analyzed sources highlight both the theoretical principles of the implementation of European standards in labor law and practical examples of the influence of the ECtHR decisions. However, the coverage of the influence of the ECtHR conclusions on Ukrainian judicial proceedings is insufficient. The above allows us to create a sound methodological basis for further research into the integration of international case law into the national legal system.

#### **The ECHR as a source of legal standards in national law enforcement. The impact of the practice of the ECHR on the national courts of Ukraine**

The European system of ensuring human rights is based on the Convention for the Protection of Human Rights and Fundamental Freedoms, adopted in 1950, and its practical implementation takes place under the auspices of the Council of Europe. The consideration of violations of the rights provided for by the Convention is carried out by the ECHR through the mechanism of submitting individual and inter-state applications. The binding nature of the decisions of the ECHR and the control over their implementation by the Committee of Ministers of the Council of Europe ensure the high efficiency of this mechanism.

According to Article 9 of the Constitution of Ukraine, international treaties in force, the consent to which is binding by the Verkhovna Rada of Ukraine, are part of the national legislation of Ukraine (Verkhovna Rada of Ukraine (1996)).

On July 7, 1997, having ratified the Convention for the Protection of Human Rights and Fundamental Freedoms, Ukraine fully recognized on its territory the effect of Articles 25 and 46 of the Convention on the recognition of the jurisdiction of the European Court of Human Rights as mandatory and without the conclusion of a special agreement in all matters concerning the interpretation and application of the Convention (United Nations (1950)).

According to Article 17 of the Law of Ukraine "On the Execution of Decisions and Application of the Practice of the European Court of Human Rights" of 23.02.2006, courts apply the Convention and the practice of the ECHR as a source of law when considering cases (Verkhovna Rada of Ukraine (2006)). The influence of the practice of the ECHR on the Ukrainian legal system is manifested through various legal mechanisms, including rule-making activity, law enforcement, law implementation, as well as official interpretation of legal norms (Volik, V. V., & Shamara, R. P. (2024)).

The influence of the practice of the European Court of Human Rights (ECHR) on the national courts of Ukraine is significant and multifaceted. Ukrainian courts are actively integrating the standards

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of the ECHR into their practice, increasingly referring to the precedents of the ECHR when considering cases concerning human rights, which contributes to the harmonization of national legislation with European legal norms. This indicates a growing trend towards the implementation of European standards in national law enforcement.

In order to ensure the unity of judicial practice, a working group has been established in the Supreme Court that meets the requirements of the ECHR regarding legal certainty and predictability of judicial decisions (Shylo, O. H. (Ed.) (2021)).

The principles of legal certainty and a fair trial are basic components of the rule of law, and are enshrined in both the Constitution of Ukraine and the practice of the ECHR. They are central to the implementation of human rights in the process of administering justice, as well as to ensuring citizens' trust in the judicial system. The principle of legal certainty establishes the predictability of law enforcement, the stability of legal norms, the prohibition of retroactive effect of laws that worsen the position of a person, and the binding nature of final judicial decisions.

The decisions of the ECHR have repeatedly emphasized that judicial decisions that have entered into legal force should not be reviewed solely for the purpose of achieving a different result (*Brumărescu v. Romania* (European Court of Human Rights (1999))). In the case of *Ryabykh v. Russia* (European Court of Human Rights (2003)). The ECHR noted that systematic review of final decisions contradicts the principle of legal certainty and undermines the authority of the judiciary. In the Ukrainian context, the Court expressed a similar position in the cases of *Tymoshenko v. Ukraine* (European Court of Human Rights (2013)), which also concerned the abuse of extraordinary review of decisions. In the current practice of the Supreme Court, there is a tendency to limit such mechanisms, which is consistent with the standards of the ECHR.

The Constitutional Court of Ukraine noted that the procedure for ensuring the execution of a court decision by the state, as defined in the law, must comply with the principles of the rule of law and justice, guarantee the constitutional right to judicial protection; failure by the state to fulfill its positive obligation to ensure the functioning of the system of execution of court decisions introduced by it leads to a restriction of the constitutional right to judicial protection and nullifies its essence (Bernazyuk, Y. O. (2020)).

The Grand Chamber of the Supreme Court in the Resolution of October 31, 2018 in case No. 202/4494/16-П emphasized that the principle of legal certainty implies the stability of legal regulation and the enforceability of court decisions (Grand Chamber of the Supreme Court of Ukraine (2018, October 31)).

Article 6 of the European Convention on Human Rights guarantees everyone the right to a fair, public and independent hearing within a reasonable time (United Nations (1950)). The ECHR forms a number of criteria by which the fairness of the trial is assessed: equality of the parties; adversarial nature of the process; justification of decisions; transparency of judicial procedures. In Ukrainian practice, the ECHR most often finds violations in connection with long terms of consideration of cases, restrictions on access to the court or inequality of procedural opportunities of the parties (*Ivanov v. Ukraine* (European Court of Human Rights (2009, October 15)), *Kuznetsov v. Ukraine* (European Court of Human Rights (2003, April 29))). Therefore, courts in Ukraine are gradually adapting their practice, in particular by indicating the principles of fair court in the motivational part of decisions and a reference to the relevant practice of the ECHR.

Thus, the Supreme Court in its Resolution of March 14, 2018 in case No. 917/1503/17 noted: the defining element of the principle of legal certainty is the unambiguity and predictability of law enforcement, and, therefore, the systematicity and consistency in the activities of the relevant bodies. Legal norms and judicial practice are subject to application in the manner in which they are most obvious and predictable for participants in civil turnover in Ukraine (Verkhovny Sud Ukrainy (2018, November 15)).

Therefore, the adaptation of the above principles into the national legal system requires not only formal recognition, but also a sustainable implementation mechanism. This involves a comprehensive strengthening of the role of motivated court decisions and consolidation of the ECHR case law in methodological recommendations and training programs for judges.

#### **ECSR: the significance of the conclusions**

Unlike the ECHR, the European Committee of Social Rights supervises the implementation of the provisions of the European Social Charter (revised), in particular in the part of labor rights related to protection from exploitation, occupational safety, the right to fair remuneration, the right to organize work and social dialogue (Verkhovna Rada of Ukraine (1996)).



The document enshrines a wide range of social rights, including the right to safe working conditions, the right to rest, unemployment insurance, pensions, equal pay for women and men, the right to strike, the right to social assistance and others (Cherevko, N. O. (2025)). The Charter also provides for mutual obligations between social partners, contributing to ensuring the rights of workers and harmonizing the interests of the parties in labor relations. Its provisions have become a reflection of the ideals of the European social democratic movement. Unlike the European Convention on Human Rights, member states of the Council of Europe can accede to the Charter, but refuse to approve individual provisions. This à la carte approach has led to some states choosing which rights obligations they prefer and, consequently, to inconsistent and uneven protection of social and economic rights across Europe. This reinforces their perceived inferior status compared to civil and political rights, which is contrary to the principles of universality, indivisibility and interdependence of all human rights. The High-Level Conference should promote the commitment of member states to accept the maximum number of provisions of the Charter. Ukraine regularly reports on the implementation of its obligations under the Charter, and in a number of cases the Committee has noted non-compliance with the Charter's provisions. Thus, in its conclusions on Ukraine, in particular from 2018, 2020 and 2021, the ECtHR has pointed to problems with the respect for the right to safe working conditions (Article 3), limited representation of trade unions in dialogue with the state (Article 5), inequality in access to labor rights between certain categories of workers, including youth, women and people with disabilities (Article 20).

Let's look at examples from Ukrainian case law on the application of the norms of the European Social Charter (revised). Mechanisms for improving judicial practice in the light of Council of Europe standards.

Table 1

Year	Administrative Justice (number of references)	Civil Justice (number of references)	Economic justice (number of references)	Cases on administrative offenses (number of references)	Common amount
2020	1904	369		1	2274
2021	2238	403	8		2269
2022	2027	340	2	1	2370
2023	2754	247	8		3009
2024	3059	228	11		3198

Source: compiled by the author based on data from the Unified State Register of Court Decisions <https://reyestr.court.gov.ua/>

With the beginning of Russia's full-scale invasion of Ukraine in 2022, the application of international social protection standards has undergone significant changes. The European Social Charter, which guarantees fundamental social and labor rights, has become an important tool in resolving legal disputes related to pensions, payments to internally displaced persons (IDPs), labor rights of mobilized citizens, and compensation for military personnel. The dynamics of the application of the Charter's norms demonstrates a trend towards an increase in the total number of references to its provisions: from 2,274 cases in 2020 to 3,298 cases in 2024. This trend indicates the increased attention of the judicial system to social protection issues, which is especially relevant in the context of war.

Analyzing the dynamics of the application of the Charter's norms during wartime, several key trends can be identified. First, courts are increasingly turning to international norms in cases where national legislation does not contain comprehensive mechanisms for protecting social rights. Secondly, the application of the ESC is correlated with the general increase in social disputes that arose in connection with the war, in particular regarding compensation for damage, payments for IDPs, social guarantees for military personnel and their families. Thirdly, the use of the ESC in commercial and civil courts remains episodic, which may indicate the need to increase the level of awareness of judges and lawyers regarding its application.

At the same time, the results of the analysis of the Unified State Register of Court Decisions revealed the presence of references in decisions to articles that have not been ratified by Ukraine. For example, in 2024, out of 3,059 decisions, 166 had references to Article 12 of the Charter, in which the state undertakes to establish a social security system and maintain its functioning. However, this article has not been ratified by law. This confirms the lack of an adequate level of awareness among judges about the legal nature of the European Social Charter (revised).

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However, in a number of cases, especially in disputes about reinstatement, overtime pay or violation of trade union rights, courts are beginning to point to international instruments, in particular the Charter, as a source for interpreting provisions of national legislation. This trend indicates the gradual implementation of the ECtHR standards into the legal position of Ukrainian courts, although it has not yet become systematic.

At the same time, the EUSR does not contain references to the practice, legal positions and interpretation of the ECtHR of a particular provision of the ESC. Consequently, the practice of the European Committee of Social Rights is not applied by national courts in Ukraine. Its analysis and application will contribute to improving the situation with the protection of social rights in Ukraine as a whole.

Although the ECtHR conclusions do not have direct legal force for courts, their importance as a source of interpretation of social protection standards is steadily growing. To further develop this practice, we consider it appropriate to include an analysis of the ECtHR's conclusions in methodological materials for judges, develop standard legal positions with reference to the Charter, and introduce modules dedicated to social rights and Council of Europe mechanisms into human rights curricula.

**Empirical results.** Improving judicial practice is a key factor in strengthening the rule of law and ensuring effective protection of human rights. Council of Europe standards play an important role in the formation of uniform and consistent judicial practice in member states. One of the priority mechanisms is the systematic training and advanced training of judges in accordance with European standards. Training programs for judges should include an analysis of the case law of the European Court of Human Rights. The practical orientation of judicial education contributes to the unification of the interpretation of national legislation in accordance with international obligations. In addition to educational activities, it is important to introduce standardized methodological recommendations and instructions for courts. Such documents ensure the consistency of the application of law and reduce legal uncertainty. Methodological materials should be based on the decisions of international judicial bodies and the legal positions of the Venice Commission. Coordination between national courts and judicial self-government bodies is critically important for the exchange of best practices.

**Conclusions.** The study shows that the practice of the ECHR is already an integral part of the Ukrainian legal space, but its application requires systematization and methodological support. At the same time, the conclusions of the ECHR are used at the national level much less often, which reduces the effectiveness of the implementation of human rights standards in places of deprivation of liberty. To further improve judicial practice, it is necessary to ensure the obligation to take into account international standards, to strengthen the training of judges and to create legal mechanisms that integrate international practice into the daily activities of Ukrainian courts. Thus, improving judicial practice requires a comprehensive approach that combines training, methodological support and orientation towards Council of Europe standards.

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## ВИКОРИСТАННЯ РІШЕНЬ ЄСПЛ ТА ЄКСП В УКРАЇНСЬКІЙ СУДОВІЙ ПРАКТИЦІ

**Наталія ЧЕРЕВКО,**

*старший викладач кафедри публічного управління,  
права та гуманітарних наук*

*Херсонського державного аграрно-економічного університету,*

*кандидат наук з державного управління*

*advokat.ncherevko@gmail.com*

*orcid.org/0000-0002-5456-8887*

**Мета.** Метою статті є аналіз особливостей застосування рішень ЄСПЛ та ЄКСП у національній судовій практиці України, з'ясування рівня та механізмів, а також виявлення проблем і перспектив правової гармонізації. Зокрема, досліджується, ефективність інтеграції стандартів ЄСПЛ та висновків ЄКСП українськими судами при розгляді справ, що стосуються прав людини та соціальних гарантій.

**Методи.** У роботі застосовано комплекс загальнонаукових і спеціальних методів, зокрема: метод порівняльного аналізу, формально-юридичний метод, метод системного підходу та аналізу судової практики. Також використано емпіричні дані рішень Верховного Суду та національних судів загальної юрисдикції за останні п'ять років.

**Результати.** За результатами дослідження встановлено, що українські суди дедалі частіше звертаються до практики ЄСПЛ як до джерела тлумачення норм права, що свідчить про зростання рівня правової інтеграції та імплементації європейських стандартів. Зокрема, зростає кількість справ, у яких посилання на рішення ЄСПЛ мають вирішальне значення для винесення обґрунтованого судового рішення. Водночас використання висновків ЄКСП поки що є епізодичним і недостатньо системним. Причинами цього є недостатній рівень правової обізнаності суддів щодо положень Європейської соціальної хартії (переглянутої), а також відсутність чітких нормативних приписів щодо обов'язковості урахування практики ЄКСП у національному правозастосуванні.

**Висновки.** Визначено основні напрями удосконалення національного механізму врахування міжнародних правозахисних документів, серед яких – розробка методичних рекомендацій для суддів, вдосконалення системи підготовки правників, а також нормативне закріплення статусу практики ЄКСП. Впровадження практики ЄСПЛ у рішення національних судів позитивно впливає на якість правосуддя та сприяє утвердженню верховенства права. Подальші дослідження мають бути спрямовані на розробку механізмів автоматичного врахування практики міжнародних органів у національному правозастосуванні, а також на вивчення впливу соціальних стандартів на судову політику України.

**Ключові слова:** правозастосування, стандарти ЄСПЛ, висновки ЄКСП, захист прав людини, судова практика, верховенство права, інкорпорація міжнародного права, українські суди, права людини в Україні, правова інтеграція.



## PRAGMATISM IN HR STRATEGY IMPLEMENTATION BY CUSTOMS INSTITUTIONS IN UKRAINE

*The article investigates the implementation of the Human Resource Management Strategy of the State Customs Service of Ukraine for 2021–2024. It addresses key issues such as personnel renewal of customs institutions in the context of customs reform by 2030, collaboration between the customs service and higher education institutions regarding specialist training, as well as practical aspects of enhancing the qualifications of customs officials under the legal regime of martial law.*

**Purpose.** *The objective of the article is to examine the practical implementation of the HR strategy within the customs authorities of Ukraine and to identify the key issues of updating the human resources of the Ukrainian customs in the context of the war with Russia. To achieve this goal, a number of research tasks have been defined: analysis of the main components and features of the HR strategy implementation within the State Customs Service of Ukraine; analysis of the effectiveness of measures aimed at improving the qualifications of customs officials; development of proposals to enhance customs staffing in the context of customs reform in Ukraine.*

**Methods.** *The methodological basis of the research consists of fundamental categories, concepts, principles, and methods of modern financial science. The complex of methods used in this study of personnel provision for customs is based on the principles of objectivity, systemicity, certainty, determinism, and the unity of theory and practice.*

**Results and Conclusions.** *The characteristics of the implementation of HR strategy of the customs authorities of Ukraine for the period 2021–2024 were studied, and key issues regarding customs staffing were identified. In particular, significant challenges are observed due to the war, such as the redistribution of staff numbers, the transfer of personnel from customs in combat zones to other regions, leading to substantial imbalances between actual and approved staff, as well as in the age structure of the customs authorities employees. In the context of improving the efficiency of the Human Resources Department of the State Customs Service of Ukraine, it is proposed to focus on a comprehensive approach to personnel management, enhancing the motivation and training system, as well as improving internal communications and utilizing modern technologies.*

**Key words:** human resources, strategy, reform, customs authorities, professional development, cooperation, higher education institutions.

**JEL Classification:** H1, G28.

**Sviatoslav GERCHAKIVSKIY,**  
Senior Lecturer, Department  
of Finance named after Serhiy Yuriy,  
West Ukrainian National University,  
Candidate of Economic Sciences,  
Associate Professor  
[svather@ukr.net](mailto:svather@ukr.net)  
[orcid.org/0000-0003-4127-8044](https://orcid.org/0000-0003-4127-8044)

**Oleksandr NOVAK,**  
West Ukrainian National University,  
Postgraduate student,  
[sashanovak.ua@gmail.com](mailto:sashanovak.ua@gmail.com)  
[orcid.org/0009-0006-2879-6057](https://orcid.org/0009-0006-2879-6057)

**Introduction.** The COVID-19 pandemic has necessitated the implementation of new approaches in customs operations, particularly the adoption of remote services, which has led to an increased workload for employees. Furthermore, the war directly affects the activities of the State Customs Service and its territorial units, especially border customs and checkpoints. Besides the destruction of infrastructure and significant material losses, the conflict has also led to a depletion of the most valuable resource – the personnel potential of the customs authorities.

The intensification of challenges, risks, and uncertainties in the functioning of state executive bodies have highlighted the importance of strategic management and the development of strategies in the area of human resources policy. Since 2019 a series of HR strategies for the executive bodies of Ukraine have been approved, including: the “Personnel Management Strategy of the National Agency of Ukraine for Civil Service for 2020–2022”, the “Personnel Management Strategy of the Ministry of Infrastructure of Ukraine for 2020–2021”, the “HR Strategy of the Ministry of Finance for 2021–2023”, the “Human Resources

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Management Program of the State Tax Service of Ukraine for 2020–2023”, the “Personnel Management Strategy of the State Statistics Service of Ukraine for 2020–2023”, “Personnel Management Development Strategy of the State Audit Office for 2020–2024”, “Staff Development Strategy of the State Migration Service of Ukraine in Chernihiv Region for 2020–2025” (O. I. Serdyuk, O. V. Myrna, A. S. Korniychuk, I. V. Oleksiy, 2023) and others.

The customs authorities system was no exception, where the Personnel Management Strategy of the State Customs Service of Ukraine for 2021–2024 was approved in 2021 (The personnel management strategy of the State Customs Service of Ukraine for 2021–2024). In this context, it is worth emphasizing that the problem of personnel renewal in the State Customs Service has significantly intensified in recent years and has been reflected in the National Revenue Strategy of Ukraine (On approval of the National Revenue Strategy until 2030, 2023), where it is identified as one of the key factors for the successful implementation of customs reform until 2030.

**Literature review.** Theoretical research on the personnel issues of public administration and management has been conducted by many Ukrainian and foreign scholars; however, in the field of personnel management of customs authorities, the works of V. Argunov, Y. Berezhnoy, V. Bychkov, A. Voytsechuk, F. Zhorin, I. Ivashchuk, M. Kalensky, V. Martyniuk, Y. Kunyev, P. Pashka, D. Pryymachenko, V. Chentsov, and other scholars are decisive. Along with this, the systematization and theoretical updates in this research area are relevant, considering the challenges and risks of the martial law in our state.

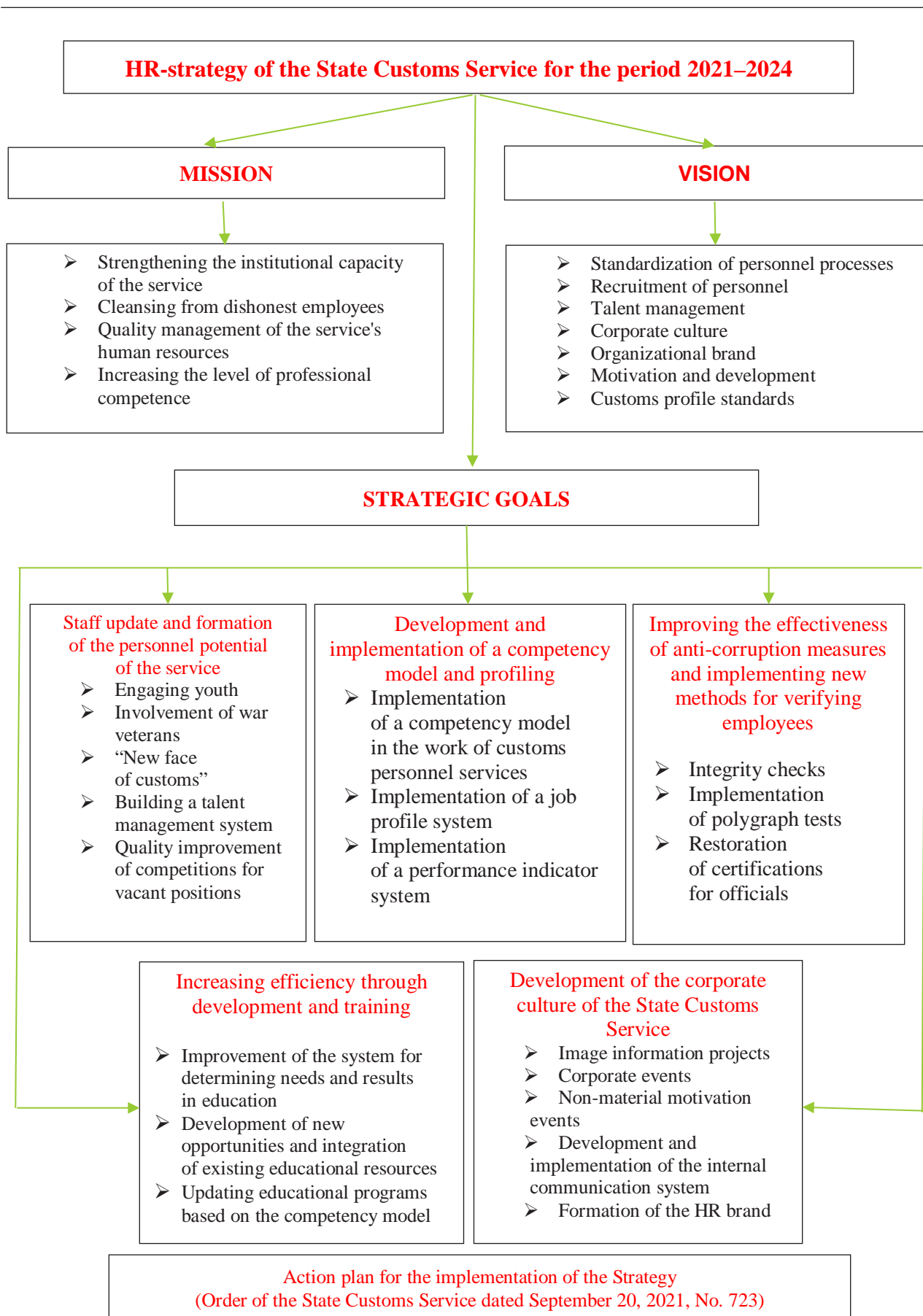
**Features of the implementation of the HR strategy of the State Customs Service.** The reorganization of the State Fiscal Service of Ukraine by splitting it into customs and tax institutions led to the State Customs Service of Ukraine beginning to function as a separate executive authority on December 8, 2019. A key functional task, as outlined in the Regulation on the State Customs Service of Ukraine, is the staffing provision and personnel renewal within institutions. This regulation mandates that the State Customs Service: “selects personnel for the apparatus of the State Customs Service, for positions of leaders and their deputies in its territorial bodies, enterprises, institutions, and organizations under its management, organizes work on the training, specialization, and professional development of officials and employees of the State Customs Service; participates in the formation of the state order for training and upgrading the qualifications of specialists in the field of state customs affairs” (On approval of the provisions on the State Tax Service of Ukraine and the State Customs Service of Ukraine, 2019).

At the initial stage of independent functioning, the State Customs Service faced a number of challenges that necessitated the creation of its Human Resource Management Strategy of the State Customs Service of Ukraine (HR strategy). Among the main reasons, it is worth highlighting: the lack of structured personnel support for customs institutions in Ukraine; insufficient medium- and long-term planning of personnel management within the customs service; dilution of the personnel potential of the service due to continuous reorganizations; absence of HR strategies for managing customs human resources. Considering such arguments, an HR strategy for the period 2021–2024 was developed. Its aim was to establish a systematic approach to human resource management at the State Customs Service, achieve strategic goals and objectives, and implement qualitative changes. These changes were intended to transform the customs personnel services with the corresponding functionality, resources, skills, tools, and qualifications.

The HR strategy was developed with the support from EU4PFM and the Reform Support Team at the State Customs Service (RST SCS). In particular, the Reform Support Team (RST) is a team that provided targeted technical assistance to the State Customs Service in developing and implementing priority reforms. The RST is part of the “Ukrainian Reform Architecture Project” (Ukraine Reform Architecture Project (URA), which was supported by the EBRD and the Multilateral Donor Fund for Stabilization and Sustainable Development of Ukraine (with contributions from numerous countries including Denmark, Finland, France, Germany, Italy, Japan, the Netherlands, Norway, Poland, Sweden, Switzerland, the United Kingdom, the United States of America, and the European Union, which is the largest donor). The main components of the HR strategy of the State Customs Service for the period 2021–2024 are presented in Fig. 1.

As part of the implementation of the HR strategy of the State Customs Service aimed at optimizing and centralizing the candidate search process for vacant positions within customs agencies, a special section has also been created on the official website of the State Customs Service under the “Human Resources” section. This section contains a list of information for individuals interested in working for customs authorities, who can submit their details to [robota@customs.gov.ua](mailto:robota@customs.gov.ua). The submitted data will be reviewed





**Figure 1. HR Management Strategy of the State Customs Service of Ukraine for the period 2021–2024**  
*Source: compiled by the authors*

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and forwarded to the relevant territorial body of the State Customs Service according to the candidate's indicated region in Ukraine. According to the legislation, the procedure for appointment under martial law involves submitting an application, a completed passport of the established format, and documents confirming Ukrainian citizenship, education, and work experience. Each candidate undergoes a detailed vetting process by the State Customs Service's apparatus from the Human Resources Department, the Internal Security Department, and a specialized unit relevant to the job. Subsequently, the candidacy is approved by the Head of the State Customs Service or an authorized representative.

Another important strategic objective of the HR strategy of the State Customs Service is to conduct integrity checks and restore certifications for customs officials. Attempts to legislate issues regarding the certification of customs officers were made prior to the full-scale invasion (draft laws No. 6490 dated December 30, 2021 (Draft Law on Amendments to the Customs Code of Ukraine regarding the introduction of certification of customs officials, 2021), No. 6490-1 dated January 18, 2022 (Draft Law on Amendments to the Customs Code of Ukraine regarding the introduction of certification of customs officials, 2022)), but they did not achieve practical implementation. Consequently, issues of integrity and the improvement of the quality and level of professional competence of customs officers is a guideline for the new customs reform.

The full-scale invasion of Russia into Ukraine on February 24, 2022, prompted a reassessment of the activities of the State Customs Service of Ukraine and the implementation of its HR strategy. Under these circumstances, the main task became the preservation of institutional capacity in the areas where the customs service could contribute to fully perform its functions.

**Personnel Challenges in Wartime.** In the context of the war with Russia, a decision was made to evacuate the personnel from customs and customs posts in the northern and eastern regions, as well as to transport technical customs control equipment, and to preserve databases and information resources. In some territorial bodies and their specific units, an idle period was declared in accordance with the order of the State Customs Service (Order of the State Customs Service "On the establishment of downtime in the work of territorial bodies of the State Customs Service", 2023). Under these challenging circumstances, the staff of customs offices in the western and southern regions was reinforced by evacuated workers and transitioned to an enhanced round-the-clock work schedule. At the same time, the greatest need for filling vacancies is observed in the Volyn, Lviv, Chernivtsi and Odesa customs offices.

Thus, the full implementation of the HR strategy of the State Customs Service in 2022 faced a number of problems caused by the acute phase of hostilities. As of 2022, there was an imbalance between the authorized and actual number of employees in the regional customs offices, the Coordinating and Monitoring Customs, and the central office of the State Customs Service.

According to the study ("Assessment of the effectiveness of the work of the State Customs Service of Ukraine in 2021–2022", 2023), the largest number of both official and actual employees is at the customs offices in Odesa, Kyiv, Lviv and Volyn. The smallest numbers by this criterion are at the internal customs offices in Kropyvnytskyi, Ternopil, and Cherkasy. In 2022, the staff level of customs authorities was 11,072 positions, of which 1,061 remained vacant, accounting for 10% of the total staffing level. In some customs offices, the number of vacant positions exceeded 20%, particularly in Donetsk, Zaporizhia, and the Coordination and Monitoring Customs. Furthermore, at the beginning of the enforcement of the State Customs Service order regarding downtime, the number of employees on downtime reached 4,000. By the end of 2022, this figure had decreased to 958 (9.6% of the actual number), while 385 customs officials had been mobilized.

It is obvious that due to the direction of the full-scale invasion from the north, east, and south of Ukraine, customs officers from the customs posts of Kharkiv, Sumy, Chernihiv, Kyiv, Mykolaiv, and Kherson, Donetsk, and Luhansk regions were put on standby. The majority of these employees were subsequently transferred to customs offices in the western region of the country.

In the context of updating the personnel resources of the State Customs Service, an interesting analysis is the age structure of customs officials by customs offices. In terms of the 'average age of employees', the Poltava customs office is the leader, with an average age of 52 years, while the youngest generation of customs officers works at the Coordinating-Monitoring and Cherkasy customs offices. The largest number of employees over the age of 50 is concentrated in the Odesa and Kyiv customs offices. Overall, in 2022, 37% of all customs officials were over 50 years old (S. D. Gerchakivskiy, V. A. Valigura, G. V. Vasilevska, 2024). Such age characteristics of the actual number of employees in customs institutions confirm

the validity of the HR strategy approaches of the State Customs Service regarding the necessity to update personnel resources at customs offices. This issue remains relevant in 2024, although the recruitment of young specialists for vacant positions was actively carried out in 2023–2024 through cooperation with relevant higher education institutions.

### **The role of higher education institutions in renewing human resources in customs**

Higher education institutions in Ukraine play an important role in training personnel for the customs authorities system. The relationship between the State Customs Service and higher educational institutions is formalized through the signing of bilateral memorandums of cooperation and interaction regarding the training of customs officers (Table 1).

The largest number of higher education institutions that have signed memorandums with the State Customs Service is in the Kyiv region (4) and the Odesa region, while two higher education institutions each represent the Khmelnytskyi, Rivne, and Volyn regions. Other regional centers in the western and central parts of Ukraine have representation at the level of at least one higher education institution. Unfortunately, for various reasons, there are no signed memorandums with higher education institutions from the Chernihiv, Sumy, Donetsk, Luhansk, Kherson regions, and the Autonomous Republic of Crimea. At the same time, 13 out of 28 higher education institutions that train customs officers are located in the western regions of Ukraine.

The State Customs Service actively collaborated with specialized higher educational institutions in selecting young specialists in accordance with the Order No. 189, dated May 8, 2023, titled

Table 1

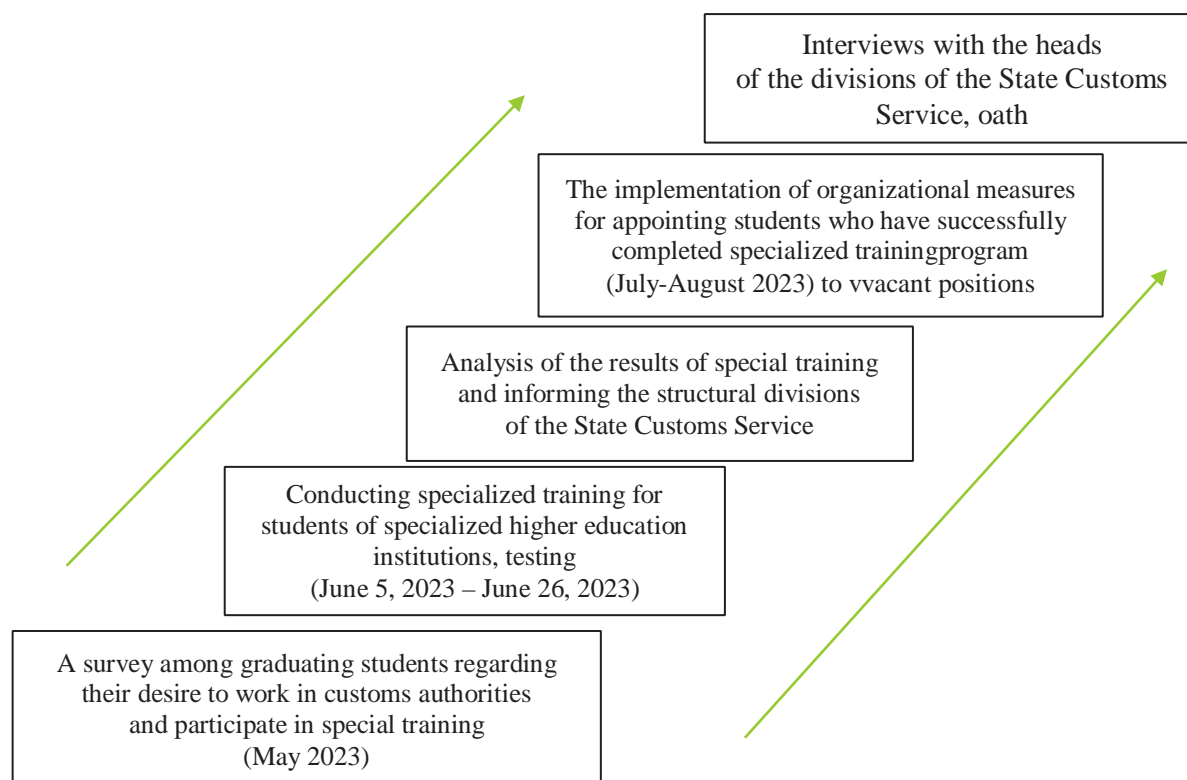
### **Higher Education Institutions with which the State Customs Service has concluded memorandums on cooperation and interaction regarding the training of customs officers\***

<b>№</b>	<b>Name of the higher education institution</b>	<b>City</b>
1	West Ukrainian National University	Ternopil
2	University of Customs and Finance	Dnipro
3	Lesya Ukrainka Volyn National University	Luts'k
4	Luts'k National Technical University	Luts'k
5	Uzhhorod National University	Uzhhorod
6	Zhytomyr Polytechnic State University	Zhytomyr
7	National University of Ostroh Academy	Ostroh
8	National University of Water Management and Nature Resources Use	Rivne
9	Vinnitsa National Technical University	Vinnitsia
10	Leonid Yuzkov Khmelnytskyi University of Management and Law	Khmelnytskyi
11	Khmelnytsky Cooperative Trade and Economic Institute	Khmelnytskyi
12	Ivano-Frankivsk National Technical University of Oil and Gas	Ivano-Frankivsk
13	Danube Institute of the National University Odesa Maritime Academy	Izmail
14	National University "Odesa Law Academy"	Odesa
15	Odesa National Economic University	Odesa
16	Volodymyr Vynnychenko Central Ukrainian National University	Kropyvnytskyi
17	Petro Mohyla Black Sea National University	Mykolaiv
18	Lviv University of Trade and Economics	Lviv
19	Lviv Polytechnic National University	Lviv
20	National Transport University	Kyiv
21	National Aviation University	Kyiv
22	State Trade and Economic University	Kyiv
23	State Tax University	Irpın
24	Poltava University of Economics and Trade	Poltava
25	Simon Kuznets Kharkiv National University of Economics	Kharkiv
26	Bohdan Khmelnytsky Cherkasy National University	Cherkasy
27	Zaporizhzhia Polytechnic National University	Zaporizhzhia
28	Yuriy Fedkovych Chernivtsi National University	Chernivtsi

\*as of the end of 2024

Source: compiled based on the data from the Department of Human Resources of the State Customs Service

“Certain Issues of Forming the Personnel Potential of the State Customs Service from Among Students of Specialized Higher Educational Institutions”. This order approved the “Key Components of Customs Affairs” Specialized Training program (delivered remotely) and established an algorithm for career guidance work with students of specialized higher educational institutions. In 2023, the involvement of graduating students (bachelor’s and master’s degrees) from specialized higher educational institutions took place in several stages.



**Figure 2. Stages of involving graduates from specialized higher education institutions in the formation of the personnel potential of the State Customs Service in 2023–2024**

*Source: compiled according to Order of the State Customs Service of May 8, 2023 No. 189*

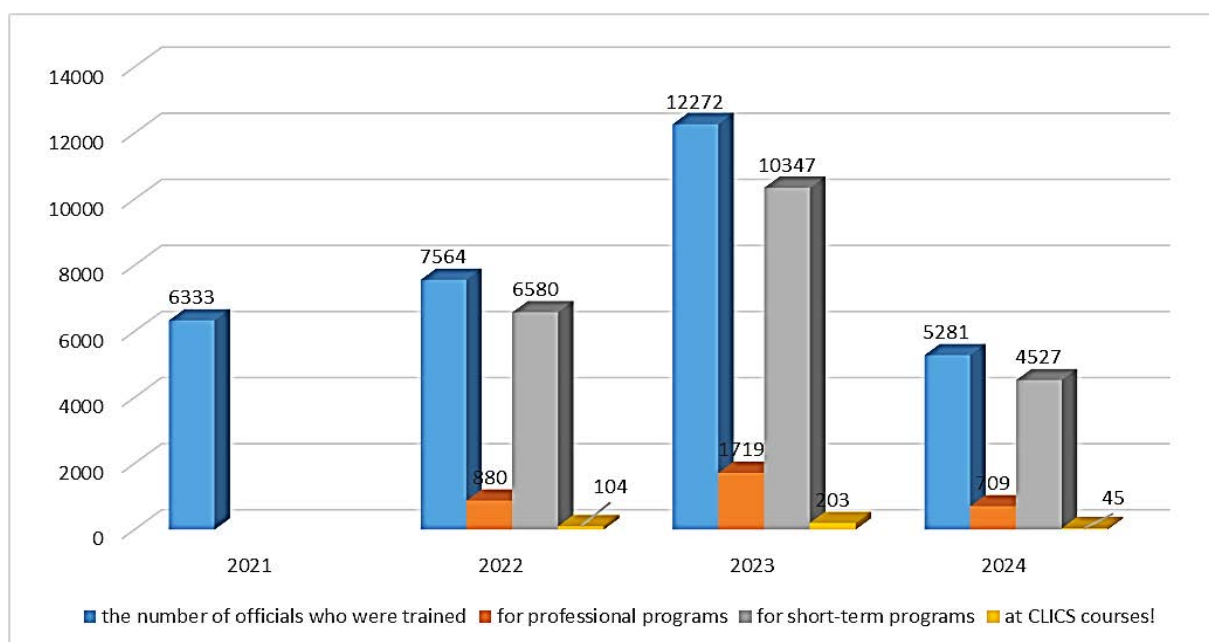
Thus, the analysis of the implementation of the Human Resource Management Strategy of the State Customs Service of Ukraine for 2021–2024 confirmed its correct target orientation and mission, however, the biggest challenges for its practical implementation were the full-scale war with Russia and the destructive consequences that the customs system of the state directly faced.

#### **Improving qualifications of customs personnel in Ukraine**

The Department of Specialized Training and Canine Support (Department of STCS, a territorial body of the State Customs Service of Ukraine) is a key institution for the enhancing the qualifications of officials and providing the customs service with canine teams. The main role of the Department’s activity is to organize and conduct special and specialized training for officials of the territorial bodies of the State Customs Service. An annual plan for boosting professional competency is approved in accordance with the order of the State Customs Service “On the organization of raising the level of professional competency of officials of the State Customs Service and its territorial bodies” for the respective year.

In 2021, a total of 6,333 officials from the structural subdivisions of the State Customs Service and its territorial bodies underwent special and specialized training. This training was delivered in various formats: in-person at the Department of SPCZ – 240 persons (4%); mixed – 1,545 persons (24%); in-person online – 463 persons (7%); distance learning – 4,085 persons (65%). Compared to 2020, when 3,797 officials received training, the figure represents a 60% increase. An analysis of the results of professional training for the following years is presented in the diagram.

Throughout 2022 and the first half of 2024, specialized training was conducted according to special professional (certification) programs, short-term programs, as well as training courses on the World



**Figure 3. Analysis of the special and specialized training for State Customs Service Officials (first half of 2021–2024)**

*Source: compiled by the author based on data from the Department of Specialized Training and Canine Support*

Customs Organization portal. Since 2022, as part of professional development, officials of the State Customs Service have actively participated in online courses, electronic training modules, and webinars available only to customs officers via the CLIKC! training platform created by the World Customs Organization. In particular, in 2021, officials from customs authorities of various countries engaged in the most popular programs offered on the CLIKC! platform.

Currently, Ukrainian customs officials have access to a wide range of professional development programs. In 2023, 103 qualification enhancement programs were developed and approved, 27 were special professional (certification) programs, and 76 were special short-term qualification enhancement programs. These programs were agreed upon with the State Customs Service in accordance with the established procedure and uploaded to the Electronic Training and Methodological Cabinet of the Department of SPCZ (Training programs, 2023).

Another important area of the Department of Special Expertise's activity is the organizational and applied work related to testing the professional level of officials. In 2023, taking into account the changes in Ukrainian customs legislation, the database of test tasks used to assess the knowledge of officials from territorial bodies of the State Customs Service, undergoing specialized training at the Department of Special Expertise was updated and expanded. Specifically, 662 test questions were developed (including new formats: "many of many", "alternative choice", "filling in the correct answer", "image-question") and 44 practical situations for use during entry, current, and final knowledge assessments. New test modules containing interactive questions using video and photographic materials were also created.

The unique aspect of the Department of SPCZ's work is its focus on training State Customs Service territorial body officials in applying scanning systems and technical means of customs control. The specialized nature of this training requires in-person instruction at the Department of SPCZ's facility. Therefore, the varying number of training sessions for officials in different years is due to the lack of funding for travel to Khmelnytsky.

**Empirical results.** Thus, the analysis of the activities of the Department of Customs Risk Management for the period from 2021 to the first half of 2024 shows significant progress in increasing officials' qualifications, despite the challenging period of martial law. In the paradigm of customs reform being implemented in the National Revenue Strategy of Ukraine, the Department of Customs Risk Management will play a decisive role in improving the professional training of both new and existing customs service personnel, conducting assessments, and ensuring the integrity of employees within the reformed customs institutions.



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To increase the efficiency of the Human Resources Department of the State Customs Service of Ukraine, it is necessary to focus on a comprehensive approach to personnel management, improving the motivation and training systems, as well as enhancing internal communications and leveraging modern technologies. All these factors can significantly improve the customs service's performance and ensure its stable development in the face of changing legislation and international requirements.

**Conclusions.** The quantitative, qualitative, and age-based renewal of the personnel resources of the State Customs Service are currently highly relevant. In this context, we believe it is the opportune time to develop a new HR strategy for 2025–2030 that will align with the main principles of the National Strategy for Revenues of Ukraine, particularly by implementing the following measures:

- to create an effective and virtuous customs service, it is important to review the wage payment structure;
- funding for the salary program should be provided at a level sufficient to maintain the customs authorities, based on the state's cost of customs clearance operations, citizen and transportation crossings, and macroeconomic forecasts for the relevant year;
- there is a need to restore the institution of certification to enhance and maintain the proper level of qualification and integrity of customs officials, strengthening the staffing potential of the State Customs Service;
- it is necessary to verify the integrity of customs officials through the use of polygraphs;
- the priority is to enhance the governance of the organizational structure of the State Customs Service by creating a new system for evaluating work efficiency through the implementation of a cascading system of key performance indicators, which unfolds from the top level of the State Customs Service to the indicators of regional customs authorities and is reflected in the expected performance indicators of specific customs officials.

The new HR strategy of the State Customs Service should not only outline its vision, mission, and strategic goals, but also define expected results, key criteria for their achievement, and standards for evaluating the effectiveness of its implementation. This includes objectives such as reducing staff turnover in customs authorities, mastering modern customs technologies and practical tools for personnel management, increasing the level of professional competence of customs officers, and improving the image of the customs authority.

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## **ПРАГМАТИЗМ РЕАЛІЗАЦІЇ HR-СТРАТЕГІЇ МИТНИМИ ІНСТИТУЦІЯМИ В УКРАЇНІ**

**Святослав ГЕРЧАКІВСЬКИЙ,**

доцент кафедри фінансів ім. С. І. Юрія  
Західноукраїнського національного університету,  
кандидат економічних наук, доцент  
[svather@ukr.net](mailto:svather@ukr.net)  
[orcid.org/0000-0003-4127-8044](https://orcid.org/0000-0003-4127-8044)

**Олександр НОВАК,**

аспірант  
Західноукраїнського національного університету  
[sashanovak.ua@gmail.com](mailto:sashanovak.ua@gmail.com)  
[orcid.org/0009-0006-2879-6057](https://orcid.org/0009-0006-2879-6057)

*Стаття присвячена дослідженню особливостей реалізації Стратегії управління персоналом Держмитслужби в Україні у 2021–2024 рр., проблематики кадрового оновлення митних інституцій у контексті митної реформи до 2030 р., співпраці митної служби із закладами вищої освіти щодо підготовки фахівців, а також практичним аспектам підвищення кваліфікації посадових осіб митних органів в умовах правового режиму воєнного стану.*

*Метою статті є дослідження практики реалізації HR-стратегії митних органів України та визначення ключових проблем оновлення кадрових ресурсів української митниці в умовах війни з росією. Для досягнення поставленої мети визначено низку науково-дослідницьких завдань, а саме: аналіз основних компонентів і особливостей реалізації HR-стратегії Державної митної служби України; ідентифікація проблем кадрового забезпечення митних органів, що виникли після початку повномасштабного вторгнення росії в Україну; вивчення взаємодії Держмитслужби із закладами вищої освіти у сфері підготовки фахівців для митної системи держави; аналіз ефективності заходів із підвищення кваліфікації посадових осіб митних органів; розроблення пропозицій щодо вдосконалення кадрового забезпечення митниць у контексті митної реформи України.*

*Методологічну основу дослідження становлять фундаментальні категорії, поняття, принципи та методи сучасної фінансової науки. Комплекс методів, використаних у дослідженні кадрового забезпечення митниць, засновано на принципах об'єктивності, системності, визначеності, детермінізму, єдності теорії та практики.*

*Досліджено особливості реалізації HR-стратегії митних органів України у 2021–2024 рр. та виявлено ключові проблеми кадрового забезпечення митниць. Зокрема, у зв'язку з війною спостерігаються значні виклики, такі як перерозподіл штатної чисельності працівників, переведення персоналу з митниць у зони бойових дій до інших регіонів, що призводить до суттєвих дисбалансів між фактичною та штатною чисельністю, а також у віковій структурі працівників митних органів.*

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*Систематизовано напрямки співпраці Держмитслужби з профільними ЗВО в частині добору молодих спеціалістів, зокрема підписання меморандумів про співпрацю та особливості функціонування Програми спеціалізованої підготовки (дистанційна форма). Акцентовано на необхідності розроблення нової HR-стратегії Держмитслужби, яка має включати чітко визначені візію, місію, стратегічні цілі, очікувані результати та основні критерії їх досягнення або стандарти оцінювання ефективності. Нова стратегія повинна відповідати ключовим засадам Національної стратегії доходів України.*

*Запропоновано в контексті підвищення ефективності роботи Департаменту по роботі з персоналом Держмитслужби України звернути увагу на комплексний підхід до управління кадрами, удосконалення системи мотивації та навчання, а також на покращення внутрішніх комунікацій і використання новітніх технологій.*

**Ключові слова:** кадрові ресурси, стратегія, реформа, митні органи, підвищення кваліфікації, співпраця, заклади вищої освіти.

## HARMONIZATION OF REGULATORY REGULATION OF DIGITALIZATION OF STATE FINANCIAL CONTROL IN UKRAINE: CHALLENGES AND PROSPECTS FOR ADAPTATION TO EUROPEAN UNION STANDARDS

*The study is aimed at analyzing the legal regulation of the processes of digitalization of state financial control in Ukraine, taking into account the current challenges associated with integration into the legal space of the European Union. The article considers the principles of harmonization of Ukrainian legislation with EU legislative acts in the field of financial control and digital management tools, costs and prevention of abuse.*

*The study implements a comprehensive methodological approach, which includes several interrelated methods that provide a multifaceted analysis of the selected problems. Thus, the comparative legal analysis made it possible to identify common and distinctive features in the legal regulation of the digitalization of state financial control between the legislation of Ukraine and the legal standards of the European Union. Particular attention was paid to the analysis of EU directives and regulations in the context of their adaptation to the national legal framework. The use of a systematic approach ensured the consideration of the digitalization of state financial control as a holistic structure, which includes the regulatory framework, technological aspects, institutional mechanisms and socio-economic consequences. This made it possible to assess the harmonization of legislation not only from the point of view of compliance with the norms, but also taking into account the impact on the management system as a whole. The modeling method contributed to predicting the consequences of the application of regulations focused on the digital transformation of financial control. Predictive methods were used to assess the dynamics of the development of the regulatory framework in the field of state financial control in the context of digitalization. This made it possible to predict how changes in legislation will affect the effectiveness of control and transparency of financial activities. This approach provided not only the theoretical depth of the analysis, but also the practical significance of the results for further improvement of the legal regulation of digitalization of state financial control in Ukraine.*

*The key problems facing Ukraine in the context of regulatory regulation of the digitalization of state financial control are identified, in particular, the limited technological infrastructure, insufficient harmonization of legal norms with EU requirements, and the imperfection of legal control mechanisms. The need to modernize Ukrainian legislation taking into account European standards and adaptation of the best practices of digitalization is substantiated.*

*The study confirmed that the process of digitalization of state financial control requires systematic harmonization of Ukraine's regulatory framework with EU legislation. It is recommended to strengthen the regulatory regulation of the introduction of digital technologies, provide appropriate infrastructure support and improve the mechanisms of cooperation between state bodies. Harmonization of national legislation with EU legal norms will contribute to increasing the transparency, efficiency and accountability of financial control in Ukraine.*

**Key words:** digital technologies in public administration, financial control in Ukraine, European management standards, integration into the EU, modernization of the regulatory framework, transparency of public finances, digital transformation, public administration.

**JEL Classification:** H83, H72, F15, F53, O38, H61, O33, H11.

**Inna KOVALCHUK,**  
Senior Lecturer at the Department  
of Public Law Disciplines  
Bila Tserkva National Agrarian  
University  
PhD (Law)  
[kovalchuk.inn@gmail.com](mailto:kovalchuk.inn@gmail.com)  
[orcid.org/0000-0002-1804-4189](https://orcid.org/0000-0002-1804-4189)

**Introduction.** In the context of global technological changes and challenges caused by the full-scale war on the territory of our country, regulatory regulation in this area is receiving special attention. Digitalization of financial control is a priority area of modern public administration, which is of strategic importance for economic stability and transparency of the use of budget funds. This allows us to determine the main approaches to the introduction of digital technologies, regulation of the activities of state bodies in the field of financial control and creation of conditions for effective management of public resources.

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Analysis of the current legislation of Ukraine, in particular such regulations as the Budget Code of Ukraine, the Tax Code of Ukraine, the Customs Code of Ukraine and others, makes it possible to identify the main problems, gaps and outdated norms that hinder the development of digital technologies.

**The purpose** of this article is to analyze the features of the regulatory regulation of digitalization of state financial control in Ukraine, to identify the main regulatory legal acts regulating this area, as well as to identify problems and shortcomings of the existing regulation and develop recommendations for its improvement.

**Literature Review.** One of the key areas of research is the adaptation of Ukrainian legislation to EU standards, which is widely covered in the works of Ukrainian and European researchers. The research of scientists such as D. V. Bazylevych, O. Baranovsky, I. Basantsov, O. Vasylyk, N. Vyhovska, I. Drozd, O. Kyrylenko, A. Mamyshev, N. Ruban, V. Savchenko, V. Symonenko, O. Stefanyshyn, I. Stefaniuk, V. Fedosov, O. Shevchuk and others are focused on theoretical and practical aspects of the role of state financial control of their research highlights the importance of taking into account EU directives relating to transparency and efficiency in public financial management, especially through the use of digital technologies.

The analysis of the literature indicates the importance of harmonization of legislation, the introduction of advanced digital technologies, the modernization of legal mechanisms and taking into account European experience. This creates the basis for further research in the field of adaptation of Ukrainian legislation to EU standards in the context of digitalization of state financial control.

**The Main Outcomes of the Study.** The development of digitalization in the field of state financial control is an important stage in the modernization of the financial system of Ukraine. This not only contributes to increasing the efficiency of control over public finances, but also allows to ensure transparency and accountability of budget management processes. In today's environment, digital technologies are becoming a key tool for fighting corruption, optimizing costs, and preventing abuse.

At the initial stages of the development of state financial control in Ukraine, the main attention was paid to the creation of basic mechanisms for processing financial data. Until 2014, digital technologies were used to a limited extent, and their implementation was often hampered by insufficient infrastructure, weak legislative frameworks, and low digital literacy among civil servants and the population. The main information systems used were of a local nature and were aimed at automating individual processes, such as processing tax reporting or controlling budget expenditures.

Thanks to this regulation of digitalization, it becomes the "legal foundation" for effective financial management, the fight against corruption and abuse. The effectiveness of regulatory regulation is based on several principles:

- The principle of legality: the essence is that the actions of the control bodies must comply with the current legislation. For example, the State Audit Service must comply with the provisions of the Law of Ukraine "On the Basic Principles of State Financial Control in Ukraine" (The Verkhovna Rada of Ukraine, 1993), which regulates the procedure for conducting audits and the duties of officials.
- The principle of transparency: ensuring open access to information on the use of budget funds. For example, the electronic procurement system "Prozorro" allows citizens of Ukraine and international partners to openly track each stage of public procurement, in accordance with the Law of Ukraine "On Public Procurement" (The Verkhovna Rada of Ukraine, 2016).
- The principle of responsibility: this principle emphasizes the fullness of responsibility of officials for the proper performance of their duties. If the auditor detects violations during the financial audit, he is obliged to draw up an appropriate act, on the basis of which sanctions can be applied, in accordance with the Law of Ukraine "On the Basic Principles of State Financial Control in Ukraine" (The Verkhovna Rada of Ukraine, 1993).
- The principle of technological neutrality: According to the Law of Ukraine "On Electronic Documents and Electronic Document Management", regulations should in no way restrict the use of the latest technologies (The Verkhovna Rada of Ukraine, 2003). The current law allows the use of both government and commercial platforms for reporting.

A significant impetus for the development of digitalization of financial control was the adoption of a number of key regulations in Ukraine, which laid the foundation for the integration of the latest technologies into the field of public administration. In particular, the Law of Ukraine "On Electronic Identification and Electronic Trust Services", adopted in 2017, became a turning point in ensuring the legal



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force of electronic documents and services (The Verkhovna Rada of Ukraine, 2017). This law contributed not only to the harmonization of Ukrainian legislation to European standards, but also to the development of technological infrastructure for the provision of public services in electronic format.

In 2019, the Ministry of Digital Transformation of Ukraine was established, which is actively working on the introduction of the latest technologies. Particular attention is paid to the development of systems based on blockchain, artificial intelligence and big data analysis. These tools allow you to automate monitoring and auditing processes, reducing the risk of human error and corruption.

The history of digitalization of financial control is also related to the requirements for Ukraine's accession to the European Union. The inclusion of European directives, such as Regulation (EU) No. 910/2014 on electronic identification and trust services (eIDAS), has stimulated the development of digital initiatives aimed at ensuring transparency of public finances. For example, it is worth highlighting the cooperation between EUROSAI (Accounting Chamber of Ukraine, 2024) and the Accounting Chamber, which contributed to the exchange of experience, the implementation of the organization's strategic goals, such as professional cooperation and institutional capacity development, as well as the implementation of best practices in the system of state financial control of Ukraine. The participation of the Accounting Chamber in working groups such as ITWG, WGEA and TFMA made it possible to integrate modern approaches to auditing and ensure harmonization with international standards.

A successful example of the digitalization of public procurement in Ukraine is the Prozorro system, which has become a benchmark for transparency in public procurement and one of the most successful examples of digitalization in Ukraine. Its creation and development were the result of Ukraine's desire to ensure the openness of tender processes, reduce corruption risks and attract the widest possible range of participants to participate in public procurement. Prozorro has implemented the concept of "open data", which makes it possible to analyze all stages of the procurement process: from announcing a tender to concluding a contract. The uniqueness of the system lies in its decentralized model, which allows you to integrate commercial platforms into a single platform. This significantly increases competitiveness, provides equal conditions for all bidders and minimizes corruption risks. The open architecture of the system allows independent analysts, NGOs and journalists to access tender data, contributing to public scrutiny.

Since the beginning of February 24, 2022, the Prozorro system has faced new challenges, but was able to demonstrate high adaptability. In critical conditions of war, the platform ensured the stability of procurement, which became the basis for the supply of the necessary resources: medical equipment, humanitarian aid, military equipment, etc. Thanks to the functionality of Prozorro, public procurement remained transparent even in crisis conditions, which allowed international partners and donors to continue to provide financial assistance with confidence in its rational use. In the first months of the war, the system adapted to the needs of the time, allowing state institutions to conduct procurement under a simplified procedure, but maintaining transparency and availability of information on concluded transactions. In addition, Prozorro contributed to the formation of special procurement procedures related to defense needs, which made it possible to promptly respond to urgent challenges.

This system has become a key tool for the international community, which gets the opportunity to monitor in real time the use of funds provided to Ukraine. This significantly increases the credibility of Ukraine as a reliable partner, as well as contributes to attracting additional financial support. In addition, both Ukrainians and international partners can effectively monitor the feasibility of using budget funds, which allows for transparency and accountability.

A number of state programs aimed at digitalization of state financial control are being implemented in Ukraine, among which the following key initiatives can be distinguished:

- The "State in a Smartphone" program, which provides for the introduction of digital services to ensure transparency of public finances.
- Strategy for the Development of the Digital Economy and Society of Ukraine, which includes measures for the digital transformation of state financial control bodies.
- The Concept of Reforming the State Financial Control System, which defines strategic directions for automating and digitalizing inspections. This document acts as a strategic guide for the modernization of the state financial control system in Ukraine. Ensuring the transition from traditional paper processes to modern digital technologies, which will significantly increase the efficiency and efficiency of control. The use of blockchain technologies, artificial intelligence and big data to analyze financial flows, which will contribute to the early detection of violations and risk reduction. Formation of a legal framework

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that takes into account the peculiarities of digitalization, and the creation of clear regulatory mechanisms for the introduction of innovative technologies in the control process. Establishing interaction between different state databases to ensure a single information space, which will contribute to transparency and accountability. Providing a system of education and training of specialists who will be able to effectively use the latest technologies and methods in the field of financial control. Development and implementation of measures aimed at protecting digital data and information systems from cyber threats.

- Introduction of the Unified Web Portal for the Use of Public Funds, which allows for public control over the expenditures of state bodies.

Also, an important role in digitalization is played by the initiatives of the State Audit Service of Ukraine and the Accounting Chamber, which develop automated systems for monitoring and analyzing public finances. One of the priority areas is the integration of electronic document management and analytical platforms for detecting financial violations.

Legislative initiatives aimed at improving digitalization in the financial sector are also important for stimulating economic development. In addition to ensuring transparency, such initiatives create additional opportunities for the development of innovative financial instruments, in particular under martial law. Increasing access to financial services through digital platforms allows citizens to more effectively participate in supporting the national economy, which is confirmed by the development of electronic payments within the framework of state financial management, specified in the Law of Ukraine “On Payment Services” (The Verkhovna Rada of Ukraine, 2023).

Regulation in the field of financial control also provides for the use of risk-based approaches, which allows concentrating resources on the most problematic areas. The risk-based approach aims to increase the effectiveness of control by identifying and assessing risks that may lead to violations or misuse of resources. For example, financial control bodies can conduct audits primarily in those sectors where there is a high probability of financial abuse or violations of budgetary discipline.

An example of the application of such an approach in Ukraine is the implementation of the methodology of risk-based planning of internal audit in accordance with the order of the Ministry of Finance of Ukraine. This allows for a more efficient allocation of the resources of the control bodies and an increase in the quality of the audit by focusing on the most critical areas.

For the effective implementation of digitalization in the field of state financial control, it is important not only to adapt legislation to modern requirements, but also to create conditions for synergy with international standards. Such integration allows for uninterrupted exchange of information between government and commercial institutions, increasing the level of control over the use of state resources. Modern technologies make it possible to more effectively detect violations and abuses, reducing the risks of misuse of funds. In this context, integration into European norms plays an important role, which makes it possible to improve financial control mechanisms and, in accordance with the Law of Ukraine “On Public Procurement”, to ensure transparency in the use of budget funds (The Verkhovna Rada of Ukraine, 2016).

The digitalization of financial control at the international level is an important tool for ensuring transparency, efficiency and reducing corruption. One of the most authoritative standards development bodies in this area is the Organization for Economic Co-operation and Development (OECD) (Organization for Economic Cooperation and Development, 2018). It acts as a certain platform where its members have the opportunity to discuss and determine specific areas at different levels: political, social and economic development.

Also, one of the many functions is the exchange of experience. This provides an opportunity that helps to find solutions to the problems of coherent policies and coordinate domestic policies. I note that the OECD does not issue binding resolutions, instead, it develops those recommendations for the governments of the countries of the world to improve socio-economic policy. It is a synergy of positive experiences that helps to find a way to solve common problems by coordinating domestic and foreign policies.

The OECD’s recommendations for member countries include the creation of a clear regulatory framework for the introduction of digital technologies in financial control, focusing on the automation of audit and inspection processes. The OECD emphasizes the importance of integrating electronic document management and expanding the use of electronic signatures to ensure the legal validity of documents. citizens and international partners to have access to financial management processes.

According to the European integration program, Ukraine is actively moving towards integration into the EU Digital Single Market. This includes synchronization with the EU Electronic Communications



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Code and the introduction of electronic identification and authentication standards. One of the key conditions for the start of negotiations is the implementation of 7 EU recommendations, and Ukraine has already received high marks in the field of digitalization, which allows us to hope for positive developments in October. EU membership opens up new opportunities for Ukraine, including access to funding programs for digital projects and priority initiatives such as Digital Europe, which allows raising funds for the development of digital technologies, artificial intelligence, cybersecurity and high-performance computing. Ukraine is already implementing important projects within the framework of European integration, such as synchronization of the electronic communications and trust services sector with the EU. An important advantage will also be the implementation of the Roam like at home policy for Ukrainians living in the EU. In addition to practical benefits for citizens, such as reduced roaming costs and simplified use of digital services, Ukraine's EU membership will also bring significant economic benefits. GDP growth and exports of goods and services are expected, which will contribute to the economic development of the country (ENTC, 2024).

**Conclusions.** Thus, the digitalization of financial control at the international level is a key element in ensuring transparency, accountability and reducing corruption in public finance management. Organizations such as the OECD and other international institutions are developing recommendations for member countries on the adoption of digital technologies, which allows for the standardization of processes and increased efficiency of audits and inspections. At the same time, the introduction of digital tools in EU countries, such as electronic public procurement systems and digital platforms for the supervision of public spending, creates effective mechanisms to reduce bureaucracy and abuse.

Digitalization in the field of state financial control is an important element that contributes to the effective management of public financial resources. For its successful implementation, a clear legal regulation is needed, which determines the procedure for the use of digital technologies and ensures their compliance with legal requirements. Digital tools ensure greater transparency, accountability, and efficiency in the use of budget funds, as well as reduce the risks of abuse and corruption.

The integration of Ukrainian legislation with European standards, as well as the development of digital platforms to ensure transparency, increases the level of trust in state institutions and allows citizens to be more actively involved in financial control processes. This, in particular, is confirmed by the successful implementation of the electronic payment system and the possibility of buying domestic government bonds through the Diia application, which additionally ensures the stability of the financial system of Ukraine.

The process of digitalization in the field of state financial control is an important component of the modernization of the financial system of Ukraine. Thanks to the introduction of digital technologies, it has become possible to increase the efficiency of monitoring budget resources, ensure transparency and accountability of financial processes, as well as minimize corruption risks. At the initial stages, the development of digital solutions in this area was slowed down due to the limited technical base, imperfection of legislation, and insufficient digital literacy of civil servants. However, further harmonization of Ukrainian legislation with EU norms, in particular through the adoption of the Law "On Electronic Trust Services", contributed to the expansion of opportunities for the integration of modern technologies.

Thus, digitalization in the field of state financial control is not only a necessary step to increase the efficiency of the use of public resources, but also an important factor contributing to economic development and strengthening citizens' trust in state institutions. Adaptation of legislation to modern requirements and international standards allows to improve control mechanisms, which is the key to stable and transparent financial management in the face of modern challenges.

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## **ГАРМОНІЗАЦІЯ НОРМАТИВНО-ПРАВОВОГО РЕГУЛЮВАННЯ ЦИФРОВІЗАЦІЇ ДЕРЖАВНОГО ФІНАНСОВОГО КОНТРОЛЮ В УКРАЇНІ: ВИКЛИКИ ТА ПЕРСПЕКТИВИ АДАПТАЦІЇ ДО СТАНДАРТІВ ЄВРОПЕЙСЬКОГО СОЮЗУ**

**Інна КОВАЛЬЧУК,**

доцент кафедри публічно-правових дисциплін  
Білоцерківського національного аграрного університету,  
кандидат юридичних наук  
[kovalchuk.inn@gmail.com](mailto:kovalchuk.inn@gmail.com)  
[orcid.org/0000-0002-1804-4189](https://orcid.org/0000-0002-1804-4189)

Статтю присвячено аналізу нормативно-правового регулювання процесів цифровізації державного фінансового контролю в Україні, враховуючи сучасні виклики, пов'язані з інтеграцією до правового простору Європейського Союзу, розглянуто принципи гармонізації українського законодавства із законодавчими актами ЄС у сфері фінансового контролю та цифрових інструментів управління, адже у сучасних умовах цифрові технології стають ключовим інструментом для боротьби з корупцією, оптимізацією витрат та запобігання зловживанням.

У статті реалізовано комплексний методологічний підхід, який охоплює декілька взаємопов'язаних методів, що забезпечують багатогранний аналіз обраної проблематики. Так, порівняльно-правовий аналіз дозволив виявити спільні та відмінні риси у нормативно-правовому регулюванні цифровізації державного фінансового контролю між законодавством України та правовими стандартами Європейського Союзу. Особлива увага приділялася аналізу директив і регламентів ЄС у контексті адаптації їх до національної правової бази. Використання системного підходу забезпечило розгляд цифровізації державного фінансового контролю як цілісної структури, яка включає нормативно-правову основу, технологічні аспекти, інституційні механізми та соціально-економічні наслідки. Це дозволило оцінити гармонізацію законодавства не лише з точки зору відповідності нормам, але й з урахуванням впливу на систему управління в цілому. Метод моделювання сприяв прогнозуванню наслідків застосування нормативних актів, орієнтованих на цифрову трансформацію фінансового контролю. Прогностичні методи використовувалися для оцінки динаміки розвитку нормативно-правової бази у сфері державного фінансового контролю за умов цифровізації. Це дало змогу передбачити, як зміни в законодавстві впливатимуть на ефективність контролю та прозорість фінансової діяльності. Такий підхід забезпечив не лише теоретичну глибину аналізу, але й практичну значущість результатів для подальшого вдосконалення правового регулювання цифровізації державного фінансового контролю в Україні.

Визначено ключові проблеми, які постають перед Україною в контексті нормативного регулювання цифровізації державного фінансового контролю, зокрема обмеженість технологічної інфраструктури, недостатня гармонізація правових норм із вимогами ЄС та недосконалість механізмів правового контролю.

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*Обґрунтовано необхідність модернізації українського законодавства з урахуванням європейських стандартів та адаптації найкращих практик цифровізації.*

*Дослідження підтвердило, що процес цифровізації державного фінансового контролю вимагає системної гармонізації нормативно-правової бази України із законодавством ЄС. Рекомендовано посилити нормативну регламентацію впровадження цифрових технологій, забезпечити відповідну інфраструктурну підтримку та удосконалити механізми співпраці між державними органами. Гармонізація національного законодавства з правовими нормами ЄС сприятиме підвищенню прозорості, ефективності та підзвітності фінансового контролю в Україні.*

**Ключові слова:** цифрові технології у державному управлінні, фінансовий контроль в Україні, європейські стандарти управління, інтеграція до ЄС, модернізація нормативної бази, прозорість державних фінансів, цифрова трансформація, публічне адміністрування.

## THE SEED SYSTEM IN CUSTOMS RISK MANAGEMENT: EXPERIENCE OF THE WESTERN BALKANS AND PROSPECTS FOR UKRAINE

**Purpose.** This article aims to analyze the experience of implementing and operating the SEED system in the Western Balkan countries as a tool for customs risk management, to assess its impact on the efficiency of customs control, regional cooperation, and international trade, and to explore the possibilities and prospects of applying a similar system in Ukraine.

**Methods.** This article uses comparative analysis to examine the experience of the Western Balkan countries in implementing the SEED system, particularly its impact on customs control efficiency and regional integration. A case study method is used to analyze examples from Serbia, Kosovo, and other countries, highlighting the technical, political, and organizational dimensions of SEED's operation. Expert assessment methods and data from international organizations (EU, CEFTA) are employed to evaluate SEED's effectiveness in combating smuggling and simplifying customs procedures. The historical method is also used to trace the system's evolution from initial pilot projects to the current SEED+ version.

**Results.** The article explores the implementation of SEED in the Western Balkans as a tool for customs risk management. It analyzes the platform's role in enhancing the efficiency of customs operations, facilitating foreign trade, and promoting regional integration. Special attention is given to the role of electronic data exchange in fostering international trade and ensuring border security. Case examples from Serbia, Kosovo, and other countries demonstrate how SEED contributes to process automation, reduced border delays, and improved intergovernmental cooperation. The stages of SEED development, starting from pilot testing and continuing to expand into SEED+, as well as the prospects for its integration with EU customs platforms, are considered. The paper also discusses the technological, institutional, and political challenges faced during implementation. The potential for adapting SEED in Ukraine is assessed in the context of the country's EU integration goals.

**Conclusions.** The experience of the Western Balkans shows that the SEED system is an effective instrument for customs risk management and cross-border data exchange. It supports faster customs clearance, reduces violations, and builds trust between customs authorities. SEED plays a vital role in regional customs cooperation, trade facilitation, and securing cross-border trade in crisis conditions. The findings underline the relevance of studying and adapting this experience for Ukraine's customs reform agenda.

**Key words:** electronic data exchange, customs control, foreign trade, European Union (EU), customs digitalization, customs simplification, regional integration, smuggling.

**JEL Classification:** F13, F15, H26, H83, L86.

### Viktor KOVALOV,

Associate Professor at the Department  
of Public Administration and Customs  
Administration  
University of Customs and Finance,  
PhD in Public Administration,  
Associate Professor  
[vkovalov0@gmail.com](mailto:vkovalov0@gmail.com)  
[orcid.org/0000-0001-7249-0959](https://orcid.org/0000-0001-7249-0959)

### Halyna RAZUMEI,

Associate Professor at the Department  
of Public Administration and Customs  
Administration, University of Customs  
and Finance, PhD in Public  
Administration, Associate Professor  
[h.razumei@gmail.com](mailto:h.razumei@gmail.com)  
[orcid.org/0000-0003-3376-6523](https://orcid.org/0000-0003-3376-6523)

**Introduction.** In the process of integrating into the customs space of the European Union (EU), the customs authorities of Ukraine are developing a modern risk management system. One of the essential prerequisites for building such a system is the electronic exchange of data between the customs administrations of countries that are foreign trade partners. International customs cooperation in this area is a key element in detecting and preventing potential violations of customs legislation, enabling timely responses to risks and minimizing losses to the state budget. This interaction contributes to greater transparency in foreign economic activity by allowing prompt comparison of information on goods, entities, and transportation routes. As a result, it creates the conditions necessary for the use of analytical tools to forecast risks and enhance the security of international supply chains.

Taking this into account, as early as 2023, the State Customs Service of Ukraine and the Romanian Customs Authority signed a Memorandum of Understanding regarding the procedures and testing of electronic information exchange. The Memorandum of Understanding outlines that both parties will exchange



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**Maksym RAZUMEI,**

*Associate Professor at the Department  
of Public Administration and Customs  
Administration, University of Customs  
and Finance, PhD in Public  
Administration  
m.razumey@gmail.com  
orcid.org/0000-0003-3881-7879*

information in a secure environment using a standardized approach and will test the effectiveness of automated electronic data exchange through the Systematic Electronic Exchange of Data (SEED) system (EU4Digital, 2023).

To date, two phases of the pilot project for the exchange of preliminary customs information between Ukraine, Moldova, and Romania have been successfully completed within the framework of the EU4Digital program using the scalable SEED+ platform. Based on the experience gained, the Ukrainian customs authority is preparing to implement a similar project with Lithuania and is conducting relevant consultations with Finland. The issue of information exchange was also raised during the visit to Ukraine by the heads of the customs administrations of the Nordic countries – Denmark, Iceland, Norway, Finland, and Sweden. Therefore, there is every reason to expect the potential expansion of this cooperation format to the Northern European region (Zviahintsev, 2025).

The SEED (SEED+) platform is a specialized EU information system designed for the rapid exchange of data between customs and tax authorities concerning the movement of goods, as well as to verify the status of economic operators and delivery locations. This platform provides customs administrations with instant access to up-to-date registers of authorized economic operators and warehouses, thereby minimizing the risk of fraud and document falsification. The integration of SEED with analytical risk management modules enables the automatic screening of suspicious transactions and routes, expediting decision-making related to customs controls. The use of SEED as part of a global digital customs ecosystem enhances the transparency of supply chains, promotes the harmonization of procedures, and establishes a unified foundation for customs risk assessment.

The need to develop the SEED system arose from the inefficiency of manual customs data processing, the increasing volume of trade, the need to combat smuggling, corruption, and other cross-border offenses, as well as the requirement to harmonize customs procedures in preparation for integration with the EU. The development of SEED originates from the European Commission's Customs and Fiscal Assistance Office (CAFAO) Program, launched in 2002. This initiative was aimed at supporting the customs and tax administrations of the Western Balkans in their preparations for future EU integration (CAS, 2024).

It is well known that the Western Balkans, for which the EU developed the SEED platform, include six countries: Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, Serbia, and Kosovo. Kosovo is not recognized by many countries around the world, including Ukraine. The positive experience of these countries should serve as the foundation for implementing the SEED+ platform at the national level in Ukraine.

**Purpose.** This article aims to analyze the experience of implementing and operating the SEED system in the Western Balkan countries as a tool for customs risk management, to assess its impact on the efficiency of customs control, regional cooperation, and international trade, and to explore the possibilities and prospects of applying a similar system in Ukraine.

**Methods.** This article applies comparative analysis to examine the experience of the Western Balkan countries in implementing

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the SEED system, particularly its impact on customs control efficiency and regional integration. A case study method is used to analyze examples from Serbia, Kosovo, and other countries, highlighting the technical, political, and organizational dimensions of SEED's operation. Expert assessment methods and data from international organizations (EU, CEFTA) are employed to evaluate SEED's effectiveness in combating smuggling and simplifying customs procedures. The historical method is also used to trace the system's evolution from initial pilot projects to the current SEED+ version.

**Results.** Ongoing crises and challenges in the socio-economic and political spheres create the need for a clear system of response and for reducing their impact on society and the state. In such conditions, the ability of a state to ensure its own security, including military, political, and food security, becomes a top priority. The combination of the COVID-19 pandemic and the Russian-Ukrainian war has caused the most significant food crisis since World War II. This has led to increased food insecurity, with approximately 1.7 billion people currently facing vulnerability in access to food, and this number may continue to grow (Lin et al., 2023).

The countries of the Western Balkans depend on exports of grain, vegetable oils, and fertilizers from Russia and Ukraine. As a result, they are indirectly affected by disruptions in global trade, which raises urgent concerns about food self-sufficiency and the need to establish alternative supply routes (World Bank, 2022). At the same time, the Western Balkans are a key trading partner of the EU in both exports and imports. From 2017 to 2021, between 81 and 83.1 percent of exports from the Western Balkans were directed to the EU, while imports from the EU accounted for between 50.9 and 63.9 percent of the region's total imports (OECD, 2022).

Global crises in the agricultural market, combined with local problems such as outdated technologies and limited public support for the implementation of modern digital systems, are further exacerbated by weaknesses in the region's transportation infrastructure. Inefficiencies and the failure to meet the demands of competitive cross-border trade present significant obstacles to progress and the achievement of food security. Long waiting times and border queues, which can stretch up to 15 kilometers, have a serious impact on cargo flow and regional competitiveness, as emphasized by stakeholders in the business community (Vulović, 2023).

In response to the state of uncertainty and the growing security threats facing the Balkan countries, the SEED system has undergone further development, modification, and scaling. Within the framework of this program, various data exchange systems were tested, with the most successful of them serving as precursors to the SEED system. For example, the Danube River Early Warning System (DREWS) facilitated the exchange of data on vessels and cargo among Hungary, Croatia, and Serbia, demonstrating the viability of electronic data exchange during customs operations. Another notably bold initiative at the time was the use of the South-East Messaging System (SEMS), a tool designed for the electronic exchange of intelligence information.

During the testing phase, the most conceptual challenges were identified and described in the context of ambitious plans to build a unified information data exchange system. Allow us to analyze some of these challenges.

1. Difficulties in integrating numerous entities, including enterprises of various ownership forms and public authorities, which have different approaches to the formation, storage, and distribution of information flows. In other words, standards for open information and even the understanding of this concept vary significantly, even within a single country. The spectrum ranged from fully digitizing all documentation to maintaining paper-based records with periodic scanning of documents, putting the entire project at risk. The solution was to allow simplifications only for those companies that meet data exchange standards and have the resources to maintain this state.

2. Emergence of problems that the system's creators had not anticipated due to lack of experience, varying motivations among program participants, inertia in accepting reforms, and the absence of a clear answer to the question of why the system was needed. The flexibility of technical solutions must be based on clear understanding of the ultimate goal and the necessity to unite for survival in difficult and competitive conditions.

3. Lack of experience among implementers and limited capabilities of developers to provide training for personnel. For a considerable period, several systems operated simultaneously: an internal one for enterprise operations, tax payment, and profit distribution, and an external system focused only on the minimum requirements necessary for implementation.



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4. Imperfections and high costs of preparatory work during the early stages of creating electronic databases and establishing electronic commerce. Standard electronic data exchange solutions required manual execution of many preparatory steps, which could cause errors. This negatively affected not only the accuracy of information but also the speed of processes such as order placement, packaging, shipping, invoicing, and other functions.

All of these factors led to increased costs and complexity in conducting foreign economic activities for both public authorities and commercial organizations. Development has been driven both by government incentives and cooperation with international donor organizations, as well as by the confidence of a small group of commercial leaders who believe that gaining competitive advantages will enable increased profits.

At the end of 2007, as the CAFAO program was approaching its conclusion, the European Commission decided to fund a pilot project to implement systematic electronic exchange of customs data among the customs authorities of the Western Balkans. The culmination of these efforts was the creation of SEED, which has since played a significant role in strengthening administrative capacity in IT and risk analysis, increasing revenues, and preventing or combating illicit trade, while simultaneously improving regional cooperation. These successful technical and hardware solutions were based on regular modernization and maintenance. During this period, three consecutive projects were implemented. The implementation of the SEED system which included the development of bilateral protocols and operational instructions to ensure that each customs administration was equipped with the necessary legal framework for effective data exchange. In recent years, the expansion of SEED+ has been piloted in Eastern Partnership countries, further broadening the system's scope and applicability beyond the Western Balkans.

During the COVID-19 pandemic crisis, the SEED system was used to exchange pre-arrival information, which included data on goods transported by trucks along designated corridors carrying essential items. This information was shared among customs administrations and the phytosanitary, veterinary, and sanitary authorities involved in processing goods. The list of goods considered essential was agreed upon by the Parties to the Central European Free Trade Agreement (CEFTA) at the HS8 level of the Harmonized Commodity Description and Coding System of the World Customs Organization.

The idea that SEED could be developed to enable systematic exchange of data and documents among numerous stakeholders beyond customs authorities attracted the interest of the CEFTA Secretariat. This Secretariat has the ambitious goal of eliminating administrative trade barriers in the region. Since some CEFTA parties are not members of the World Trade Organization, the provisions of the Trade Facilitation Agreement do not apply to them directly. In response, CEFTA developed a dedicated instrument – the Protocol on Trade Facilitation. The updated version of SEED, known as SEED+, was intended to support the implementation of this protocol (CEFTA, 2021).

The SEED+ project is fully funded by the EU and jointly implemented by the CEFTA Secretariat and the Italian Customs and Monopolies Agency.

The development of SEED represents a significant step toward enhanced customs cooperation and efficiency in the region, laying a strong foundation for the modernization of customs procedures and data management methods required to ensure cross-border collaboration. Like any complex and multifunctional effective system, it has undergone several stages of development.

**The establishment phase of the SEED system (2008–2010).** Starting in 2008, a consortium led by the Italian Customs Administration with support from Eutalia received a mandate from the EU Directorate-General TAXUD to develop and implement a technical assistance project. An interesting fact is the use of the outcomes from this project during the implementation of another EU initiative titled “E-commerce tools and potential customs fraud risks” (grant no. 878563), supported by OLAF and the Italian Customs and Monopolies Agency with the assistance of Eutalia. This project was part of the HERCULE III 2014–2020 programme aimed at strengthening the capacity of EU Member States and IPA countries to counter financial losses to their respective budgets and security risks to citizens, which are increasingly associated with violations in the e-commerce sector, particularly involving under-invoicing in customs declarations (Eutalia, 2020).

One of the main conclusions at this phase was the realization of the necessity for political support in implementing the project and simplifying customs procedures, which was achieved through the harmonization and simplification of customs legislation. Through practical experience, it was discovered that a customs tariff with a limited number of rates and exceptions is much easier to administer

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and ensures greater compliance from traders. In this case, all goods that require additional regulation or are critical for the economy are excluded from simplifications, and their customs control and clearance are carried out under stricter rules and require an additional set of documents. The vast majority of goods fall under unconditional and uniform application of the legislation and are processed more quickly. This also reduces the opportunities for customs officers to circumvent the law and collect unofficial fees for releasing goods. The use of such data exchange technologies leads to a reduction in corruption within customs administrations and complicates parallel imports or so-called state-sponsored smuggling.

At this phase, one of the main tasks in preparing for the automation and unification of customs procedures in all countries was the simplification of existing manual systems, procedures, and documents. In many customs administrations, the implementation of a computerized system overlapped with the traditional manual customs control and clearance system, which was not fully or partially replaced. This led to the duplication of procedures and an excessive number of administrative steps in processing customs declarations. In customs administrations where declaration processing procedures and systems are entirely or mostly manual, the number of administrative steps applied by customs is usually substantial (Corfmat & Castro, 2003).

During the implementation of the SEED system, which aligns with general principles of computerization or modernization of existing systems, an essential operation was the need to first review current systems, procedures, and documents that were conducted in the traditional way. In most cases, this review led to changes in legislation, staff relocation, and modifications in work habits, which caused resistance and partial sabotage of the modernization processes. If computer systems are layered on poorly organized or ill-conceived manual procedures, they become ineffective and are likely to exacerbate existing problems. Moreover, from the very beginning, these reforms must be carried out in accordance with automation requirements and internationally agreed standards and procedures.

The main areas of focus for achieving the goal included the development of the SEED concept with the support of the EU (through joint funding with the Italian Customs Administration and support from Eutalia), collaborative work with the customs administrations of the Western Balkans (Albania, Bosnia and Herzegovina, North Macedonia, Montenegro, Serbia, and Kosovo) toward the simplification of customs legislation and unification of customs tariffs, and the launch of initial pilot projects in cooperation with CEFTA and other regional organizations.

**Pilot phase of the SEED System Implementation (2010 to 2012).** Having analyzed prior experience with the implementation of complex management systems, it was decided to carry out a pilot launch of the SEED system to test it in practice, assess its effectiveness and make necessary adjustments. A multistage and gradual integration model was developed for this purpose. The goal was to optimize customs procedures through systematic electronic data exchange prior to the arrival of goods, thereby reducing the time required for customs control and clearance at border crossing points and improving risk management capabilities. The project was also intended to enhance cooperation between customs administrations by accelerating the exchange of crucial information for combating smuggling and organized crime in cross-border transport. Furthermore, the subsequent development of the system, specifically the creation of the “Green Corridors” initiative, allowed for the expedited processing of essential goods, especially during crises, which proved to be a significant advantage during the COVID-19 pandemic.

When analyzing the experience of the Western Balkans, it is also important to highlight the case of Serbia and Kosovo. Serbia did not officially recognize Kosovo’s independence, declared in 2008, which complicated customs and border procedures. Due to weak border control, numerous smuggling schemes emerged. The absence of a unified control system negatively affected regional trade and economic development. Tensions between the Serbian and Albanian populations created additional challenges for cooperation. In 2011, under the auspices of the EU, the first agreement on Integrated Border Management (IBM) was reached between Serbia and Kosovo. Its purpose was to ensure joint management of border crossing points and to remove barriers to trade. Despite the agreement, its implementation faced difficulties that were anticipated but quite difficult to resolve. In northern Kosovo, Serbian communities did not recognize the agreement, which led to road blockades and attacks on customs posts. Joint operations at border points were conducted under conditions of high tension. Differences in legislation and customs procedures hindered system harmonization.

Initially, SEED was used for exchanging basic customs declarations between Serbia and Kosovo. Cases of double declaration of goods were reduced. Kosovo and Serbia had different customs management

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systems, which required further adaptation of SEED. The level of integration was limited compared to other Western Balkan countries due to political disagreements and reluctance to compromise and make concessions. Risks of information leakage were monitored due to tensions between the parties.

One of the significant problems was the incomplete construction of the remaining permanent crossing points according to the Integrated Border Management (IBM) Agreement between Serbia and Kosovo. Political events and differing interpretations of the IBM structure hindered progress in establishing these crossing points, which are crucial for the effective functioning of SEED. Currently, only two crossing points have been completed – Mutivode/Mutivode and Merdare/Merdare. The dual interpretation of the IBM structure created another issue. For Serbia, IBM is viewed as an administrative line, whereas Kosovo considers it an international border. This discrepancy complicates cooperation and seamless data exchange between the two countries, ultimately affecting SEED's efficiency.

Another important obstacle is the creation of a reliable technological foundation for SEED. There is a need for investments in infrastructure and technologies capable of supporting electronic data exchange and ensuring secure communication. Such technological advancements are vital for improving the overall efficiency of customs procedures and strengthening the fight against illicit trade.

Despite these and other identified shortcomings in the system's operation, it demonstrated its effectiveness and great potential for use. Based on the system, it is possible not only to automate processes of risk analysis, customs control, and clearance, as well as customs data exchange (cargo declarations, inspection results), but also to use it as a platform for other government agencies and international organizations. Thus, the system proved its efficiency in reducing delays and improving data processing accuracy. Feedback from customs authorities was collected for further enhancement of its functionality.

To promote a system that has proven its effectiveness, innovativeness, and convenience, it becomes necessary to scale and expand both its functionality and the number of participating parties. Let us record the system's achievements at this phase.

For the effective use and implementation of the SEED system, the necessary legal and organizational conditions were established. At the initial stage, each pair of neighboring countries signed bilateral memoranda on the mutual exchange of customs information, based on which joint operating instructions for the system were developed.

Between 2017 and 2019, the CEFTA countries (Central European Free Trade Agreement) signed the multilateral Additional Protocol 5, which regulated data exchange among all parties and established uniform requirements for such interaction. According to the provisions of Protocol 5, CEFTA parties are obliged to exchange information contained in customs declarations and accompanying documents prior to the arrival of goods in the customs territory of the destination country, with the aim of simplifying procedures and reducing formalities during clearance.

Thus, SEED effectively implements the protocol's requirements in practice by providing the technical infrastructure for continuous automated pre-arrival data exchange between the Balkan customs authorities. Each beneficiary customs administration adopted operational guidelines and instructions regarding the use of the SEED system.

The existing IT infrastructure and system operate 24/7 and fulfill their role by providing automatic matching of customs data and an alert module for pre-arrival information.

The SEED infrastructure includes the following: 7 SEED nodes (Tirana, Banja Luka, Podgorica, Skopje, Belgrade, Pristina, Rome), each consisting of SEED servers and communication equipment – one located within each administrative IT system and the other at the Italian Customs premises in Rome. Each SEED node comprises a SEED application server, which is connected to the internal Customs Declaration Processing System (CDPS) of the customs administration.

This architecture enables customs authorities to automatically send and receive data about goods movement from the start of the customs procedure in the country of departure to the moment of arrival in the destination country. Data exchange channels between nodes are established via the public Internet using Virtual Private Networks (VPNs); there are 9 direct bilateral data exchange channels plus 2 links to an "intermediate server": Pristina – Rome and Belgrade – Rome. These connections cover all border crossing points in the region (CEFTA, n.d.-a).

At each border crossing, neighboring customs authorities have an agreed-upon set of data regarding the cargo exiting from one side and entering on the other. SEED matches the corresponding records ("paired" export-import declarations) and automatically signals any discrepancies or absence of the expected cargo.

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This data matching mechanism helps identify inconsistencies in declared information before the border crossing and enables a prompt response to potential violations.

**SEED System Scaling phase (2013–2021).** The logic of further development involved expanding functionalities and integration capabilities with other systems. The SEED system proved to be quite reliable and demonstrated stable operation over a long period, which laid the foundation for developing phytosanitary control systems and technical modules enabling cooperation with other platforms within the European community. Another focus was the integration of countries that are not members of the European community but have contractual relations with Balkan countries. A particularly notable project aimed to strengthen the development of functional, efficient, and integrated border management systems in the Western Balkans and Turkey by enhancing inter-agency, bilateral, and regional cooperation and coordination. This project evolved into SEED+.

A one-way electronic data exchange was established between the customs administrations of the Western Balkans and EU countries as follows: North Macedonia and Greece; Albania, Montenegro, and Italy; Montenegro, Bosnia, and Croatia.

The rationale for using this particular data exchange model is clear and reasonable, as existing EU regulations prohibit the systematic exchange of customs data between EU member states and third countries.

The SEED+ system has been piloted for data exchange between:

Lithuania – Belarus (empty trucks, limited data set, full data set for volunteers);

Ukraine – Romania (empty trucks);

Moldova – Romania (empty trucks).

The EU is also testing the use of the SEED+ system in the countries of the Eastern Partnership, an initiative of the European Commission aimed at strengthening and deepening political and economic relations among six Eastern European and South Caucasus countries (Armenia, Azerbaijan, Belarus, Georgia, Moldova, and Ukraine).

Having such a powerful tool at their disposal, the leaders of the Western Balkan countries at the Sofia Summit in November 2020, co-chaired by Bulgaria and North Macedonia within the framework of the Berlin Process, decided to use it as the main platform for creating “Green Corridors” (DG NEAR, 2020).

“Green Corridors” were established at the onset of the COVID-19 pandemic to prevent shortages of essential goods, including food products. Thanks to information exchange between control authorities before the arrival of goods at border crossing points, document checks can be conducted prior to the arrival of essential goods, and inspections (if needed) can be organized more efficiently using specific resources tailored to the type of transport and category of goods. As a result, carriers transporting essential goods were granted priority passage through the Western Balkans. The system is still operational, and the results of its work can be viewed on the official website (CEFTA, n.d.-b).

**Current phase of the SEED system (2022 – present).** Building on the experience of implementing the “Green Corridors” and leveraging the technical capabilities of the SEED+ platform – more precisely, its administrative, technological, and informational advantages – an additional module called the “Blue Lanes” was proposed for integration. This initiative aimed to improve and simplify maritime connectivity between Albania, Montenegro, and Italy by utilizing all the capabilities of SEED+. On September 9, 2022, Mr. Genti Gazheli, Director General of the Albanian Customs Administration, Mr. Rade Milosevic, Director of the Tax and Customs Administration of Montenegro, and Mr. Marcello Minenna, Director General of the Italian Excise Customs and Monopoly Agency, signed Memorandums of Understanding in Rome regarding electronic data exchange between these institutions. This event also served as an opportunity to discuss the future development of the “Blue Lanes” initiative and trade relations in the Adriatic Sea region (Transport Community, 2022).

Thus, the SEED and SEED+ systems have laid the foundation for building trust and integration among customs administrations in the region. The joint IT system effectively compelled six different agencies to unify their approaches to data exchange, harmonize message formats, interaction protocols, and standards for border inspector operations. This facilitated the launch of other joint control initiatives. For example, joint border crossing points called One-Stop-Shops have started operating between some Balkan countries, where customs officers from two states conduct inspections together using a unified information database, largely made possible because SEED already provided a shared picture of each



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shipment. Data exchange also extends to combating customs violations. By recording in SEED attempts of non-declaration or discrepancies in the weight or value of goods, countries promptly alert each other about potential fraud schemes. For instance, Albanian customs officers can notify their colleagues in Montenegro in real time about a suspicious shipment heading their way if they detect a discrepancy in declared value within the system. According to expert assessments, such cooperation through SEED has become an effective mechanism for improving the results of law enforcement operations. The number of successful joint customs actions against smuggling has increased, with millions of units of counterfeit and illegally imported goods seized. Moreover, participation in SEED has prepared Western Balkan customs for the implementation of European integrated border management approaches. Information exchange now occurs not only between customs administrations but also, when necessary, SEED data can be used by other control agencies such as tax authorities, border police, and sanitary inspections, creating a comprehensive approach to border supervision.

Implementation of SEED has significantly improved the efficiency of customs authorities in the Western Balkans and contributed to increased transparency in their operations. Thanks to the automation of information exchange, the customs control process at borders has been considerably accelerated. Customs offices receive data on incoming cargoes in advance, enabling them to prepare for clearance prior to the physical arrival of transport vehicles. This reduces the time required for document verification and goods release, which is particularly crucial for perishable or critically needed shipments. Due to SEED, the average border crossing time for cargo has decreased. According to CEFTA reports, the use of the system has been one of the factors leading to a substantial reduction in queues and delays at border crossing points in the region. Overall, the acceleration and simplification of procedures contribute to the growth of trade turnover between Balkan countries. SEED stakeholders note the positive impact of regular data exchange on the dynamics of intra-regional trade. Alongside increased speed, transparency in customs processes has also improved. Data on every export and import transaction is simultaneously reflected in both participating countries, which prevents concealment or non-reporting of goods during border crossing. Previously, unscrupulous entities could attempt to declare cargo for export in one country to claim VAT refunds, while completely omitting import declarations in the neighboring country's border. Currently, such fraud schemes are easily detected by SEED's VAT control module. Automatic matching of declarations minimizes opportunities for corruption and human error during information exchange. Data is transmitted directly between systems, thereby preventing inspectors from overlooking undeclared goods in exchange for bribes. As highlighted by SEED developers, the electronic transmission of pre-arrival information limits the potential for procedural manipulation at the border, thus mitigating corruption risks and promoting integrity.

Customs administrations have increasingly relied on risk management and data analytics rather than comprehensive physical inspections, which also reflects qualitative improvements. Regular information exchange between countries enables the creation of a shared database on goods movements and the history of potential violations. Based on this, customs officers are better equipped to assess risks and select suspicious shipments for more detailed control. Overall, SEED has demonstrated a significant positive impact on the efficiency and effectiveness of customs administration in the region. Enhanced monitoring of goods movements has led to an increase in detected violations and prevented cases of smuggling. In particular, automated data matching allows customs officials to immediately identify if a shipment has left one country but has not appeared in neighboring countries – this is a clear indication of illegal unloading or importation bypassing controls. Such information activates border and law enforcement agencies to initiate investigations. As a result, the number of seizures of illegal goods and arrests of smugglers in cooperation between Balkan customs authorities has increased, while customs revenue has grown due to the reduction of “grey” market flows.

The system has also contributed to the improvement of post-audit control. Data on all transactions are stored in the SEED database and can be used for subsequent analysis, inspections, and audits of customs clearance after the release of goods. Notably, the implementation of SEED occurred alongside global trends toward the digitalization of customs administrations. According to the World Customs Organization (WCO), the concept of “Digital Customs” envisages replacing paper-based procedures with electronic ones, enhancing control efficiency, and facilitating processes for both businesses and customs authorities. The Western Balkans experience demonstrates that, given appropriate political will and partner support, digital systems like SEED can become powerful tools for ensuring transparency and legality at the border.



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Like any progressive system, SEED continues to evolve, responding to increasing challenges, becoming more versatile, and being utilized by various public authorities. This evolution is evident in SEED's expansion of data scope and participants in the information exchange. SEED is gradually transforming from a purely customs-focused platform into an inter-agency system. Within the SEED+ initiative, integration with the European cargo certification system TRACES NT is planned to enable automated electronic exchange of veterinary, phytosanitary, and other permit documents. This will allow veterinary and sanitary services in the Balkans to connect to the shared system and obtain the necessary certificates for goods online prior to their arrival. Such integration will facilitate joint cargo inspections and create a unified information environment for all border agencies, thereby reducing duplication of checks and accelerating the release of goods (CEFTA, n.d.-c). Moreover, the number of direct communication links between administrations will increase: additional secure data exchange channels will be established so that every pair of neighboring customs authorities will have dedicated protected connections. In the current version, some traffic is routed through a central node. This enhancement will improve the system's reliability and throughput capacity.

The accession to the EU serves as a key reference point for the Balkans, thus customs regimes must gradually align with EU standards. SEED+ is being developed with consideration for compatibility with European systems and EU regulatory requirements. Eventually, when individual Western Balkan countries join the EU Customs Union, the current regional system should either merge with the pan-European data exchange networks or ensure seamless interoperability with them. Currently, the objective is to achieve maximum interoperability-specifically, enabling data entered once to be reused across different systems without redundant re-entry. This aligns with the principles of simplification of formalities enshrined in Protocol 5, such as the "single window" concept and the exchange of information between customs and other agencies.

Another important aspect is the mutual recognition of Authorized Economic Operators (AEO) between Balkan countries and the EU. If an enterprise holds trusted AEO status, its shipments may be subject to fewer inspections. In the future, harmonizing AEO criteria and exchanging information about such operators through SEED+ will facilitate trade simplification for compliant businesses. Overall, continued integration efforts in the customs domain and the reduction of non-tariff barriers remain critically important for the Balkan economies. Analysts note that the region has yet to fully capitalize on the benefits of trade with the EU, and deeper integration through the removal of non-tariff obstacles, procedural simplifications, and infrastructural development is necessary to realize its growth potential. The reform of customs administrations through the SEED system serves as an example of such a step toward reducing non-tariff barriers along the supply chain.

Future versions of SEED plan to expand data analysis and risk management tools at the regional level. The system already includes an analytics module that enables the creation of samples and reports based on various parameters (such as cargo types, routes, carriers, etc.) to identify trends and anomalies. Advanced technologies, such as Big Data and elements of artificial intelligence, may be implemented in the future for risk prediction. For example, analyzing large volumes of cross-border data could help automatically detect suspicious routes or behavioral patterns indicative of potential violations. This will strengthen the preventive function of customs authorities – rather than reacting post-factum, they will be able to anticipate certain types of fraud based on data.

Additionally, the exchange of statistical information on the effectiveness of risk-based approaches (e.g., the proportion of inspected and detained shipments) among all countries, as foreseen in CEFTA agreements, is beneficial. Regular reviews of common risk criteria and the exchange of best practices will enhance the effectiveness of control measures across all directions.

As noted, customs authorities must respond to the challenges posed by the rapid growth of e-commerce. Expert recommendations include the development of specialized modules for processing information on postal and express shipments, integration of SEED with the information systems of postal operators and courier services, and the implementation of automated algorithms for detecting schemes such as parcel splitting or undervaluation. The ECE project, implemented with the support of OLAF, collected information on IT solutions used in various countries for e-commerce control and has developed basic standards for data exchange (Eutalia, 2020). The next step should be the implementation of these standards within existing systems. For the Balkans, this could mean modernizing SEED with a focus on small shipments, for example, by including information on small parcels in pre-arrival declarations and utilizing

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simplified declarations that will be automatically cross-checked between the sending and receiving postal offices. In this way, SEED will remain relevant and effective even amid changing trade realities.

Thus, the development strategy of SEED is focused on scaling up and deepening integration. The system is expected to gradually encompass all aspects of customs and related controls, including sanitary and phytosanitary measures. It aims to become not only a tool for exchanging primary data but also a platform for joint analysis and risk management, as well as to connect with the broader European customs information “ecosystem.” This will contribute to the creation of a single economic space without border barriers in the Western Balkans, facilitating goods movement for businesses and ensuring an adequate level of control and security for governments. A notable example is the pilot project on the digitization of ATA carnets and their use.

**Conclusions.** The experience of the Western Balkans in implementing the SEED electronic data exchange system convincingly demonstrates the advantages of close customs cooperation supported by modern technologies for effective customs risk management. However, its scope is not limited to this area. Over more than a decade of operation, SEED has become an integral component of customs administration in the region, ensuring transparency and predictability of trade flows. The system has proven its effectiveness in accelerating customs clearance, reducing administrative burdens for compliant businesses, and enhancing the efficiency of controls. Thanks to SEED, numerous violations have been detected and prevented, and the scale of smuggling and value added tax fraud has been reduced. An important achievement is the increased trust among customs authorities in the Balkan countries. Daily data exchange has strengthened mutual understanding and laid the groundwork for the future integration of their customs procedures into EU law. In a context where regional economies are striving to recover from the impacts of the pandemic and cope with the turbulence caused by Russia’s military aggression against Ukraine, tools like SEED help maintain the stability of food and goods supplies, mitigating external shocks for domestic markets. Nonetheless, SEED is not a panacea or a static structure; rather, it is an evolving platform designed to adapt to changing needs. To continue meeting contemporary needs, the system must evolve by expanding its functionality and overcoming existing limitations. The Balkan countries have already taken steps in this direction by implementing the provisions of CEFTA’s Additional Protocol 5 on data exchange and procedural simplification. With EU support, SEED+ has been launched with the aim of further automating and integrating various aspects of border control, from customs declarations to veterinary certificates. Thus, the region is preparing for its future accession to the EU single market by building the necessary IT systems and legal frameworks now. The SEED case exemplifies how digital solutions can bring states together to achieve a common goal – facilitating trade and ensuring customs security through improved risk management. The accumulated experience can be applied both in Ukraine and other parts of the world where cross-border customs cooperation needs to be established. Ultimately, the synergy of reforms and technologies, as demonstrated by SEED, confirms that customs borders are becoming informationally transparent, benefiting businesses, governments, and society as a whole. This fosters trade development, reduces opportunities for shadow schemes, and brings countries closer to best global practices in customs risk management.

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## **СИСТЕМА SEED В УПРАВЛІННІ МИТНИМИ РИЗИКАМИ: ДОСВІД ЗАХІДНИХ БАЛКАН ТА ПЕРСПЕКТИВИ ДЛЯ УКРАЇНИ**

**Віктор КОВАЛЬОВ,**

доцент кафедри публічного управління та митного адміністрування  
Університету митної справи та фінансів,  
кандидат наук з державного управління, доцент  
[vkovalov0@gmail.com](mailto:vkovalov0@gmail.com),  
[orcid.org/0000-0001-7249-0959](https://orcid.org/0000-0001-7249-0959)

**Галина РАЗУМЕЙ,**

доцент кафедри публічного управління та митного адміністрування  
Університету митної справи та фінансів,  
кандидат наук з державного управління, доцент  
[h.razumei@gmail.com](mailto:h.razumei@gmail.com),  
[orcid.org/0000-0003-3376-6523](https://orcid.org/0000-0003-3376-6523)

**Максим РАЗУМЕЙ,**

доцент кафедри публічного управління та митного адміністрування  
Університету митної справи та фінансів,  
кандидат наук з державного управління  
[m.razumei@gmail.com](mailto:m.razumei@gmail.com)  
[orcid.org/0000-0003-3881-7879](https://orcid.org/0000-0003-3881-7879)

**Мета статті.** Стаття має на меті проаналізувати досвід впровадження та функціонування системи SEED у країнах Західних Балкан як інструменту управління митними ризиками, оцінити її вплив на ефективність митного контролю, регіональне співробітництво та міжнародну торгівлю, а також визначити можливості й перспективи застосування подібної системи в Україні.

**Методи дослідження.** У статті використано метод компаративного аналізу для вивчення досвіду країн Західних Балкан щодо впровадження системи SEED, зокрема її впливу на ефективність митного контролю та регіональну інтеграцію. Застосовано метод кейс-стаді на прикладі Сербії, Косово та інших країн, що ілюструє технічні, політичні та організаційні аспекти функціонування цієї системи. Використано метод експертних оцінок і дані міжнародних організацій (ЄС, CEFTA) для аналізу ефективності SEED у контексті боротьби з контрабандою та спрощення митних процедур. Також застосовано історичний метод для відстеження еволюції системи, починаючи від пілотних проєктів

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до сучасної версії SEED+. На основі зазначених методів сформульовано висновки щодо можливості адаптації балканського досвіду в Україні.

**Результати.** У статті досліджено досвід країн Західних Балкан щодо впровадження системи SEED як інструменту управління митними ризиками. Проаналізовано вплив цієї платформи на ефективність митного контролю, спрощення процедур зовнішньої торгівлі та зміцнення регіональної інтеграції. Особливу увагу приділено ролі електронного обміну даними в сприянні міжнародній торгівлі та забезпеченні безпеки. На прикладі Сербії, Косово та інших країн показано, як SEED сприяє автоматизації процесів, скороченню часу очікування на кордонах і поліпшенню міждержавної співпраці. Розглянуто етапи розвитку системи – від пілотного тестування до масштабування у форматі SEED+, а також можливості її інтеграції з європейськими митними платформами. Окремо висвітлено технологічні, організаційні та політичні виклики, з якими стикалися країни регіону під час упровадження системи. Також розглянуто перспективи адаптації цієї системи в Україні з урахуванням її євроінтеграційних прагнень.

**Висновки.** Досвід країн Західних Балкан із впровадження системи SEED свідчить про ефективність такого формату електронного обміну даними у сфері управління митними ризиками. Система SEED також сприяє прискоренню митного оформлення, зменшенню кількості порушень митних правил і зміцненню довіри між митними адміністраціями. Обґрунтовано важливу роль системи SEED для регіонального митного співробітництва, спрощення процедур і забезпечення безпеки зовнішньоторговельних операцій в умовах криз. Отримані результати підтверджують доцільність вивчення та адаптації балканського досвіду для потреб України.

**Ключові слова:** електронний обмін даними, митний контроль, зовнішня торгівля, Європейський Союз (ЄС), цифровізація митниці, спрощення митних процедур, регіональна інтеграція, контрабанда.



## CUSTOMS AND LEGAL ASPECTS OF INTERNATIONAL HUMAN RIGHTS PROTECTION DURING ARMED CONFLICTS

**Purpose.** The purpose of the article is to provide a comprehensive study of the mechanisms of customs legal regulation in the context of international human rights protection during armed conflicts. The work is aimed at theoretical understanding of the role of customs in the human rights protection system, identification of gaps between the regulatory framework and the practice of customs authorities in crisis conditions, and also at formulating doctrinal guidelines for improving the relevant legal mechanism.

**Methods.** In the course of the study, an interdisciplinary approach was applied, in particular, the methods of system analysis, comparative legal method, method of formal legal interpretation, and elements of forecasting. The author analyzes the existing doctrinal developments, classical interpretations of the basic terminology, modern scientific concepts, international conventions, the practice of the customs service functioning in times of war, and the relevant legal provisions of humanitarian and customs law.

**Results.** The study identifies the relevance of the topic at the intersection of customs regulation and human rights protection, and outlines the lack of scientific literature that would comprehensively reveal the interconnection of these areas in crisis conditions. The essence of key concepts such as “customs regulation”, “human rights” and “armed conflict” is revealed. The author compares the approaches of legal schools to human rights in the context of customs regulation. The limits of legal influence of customs and its place in the overall human rights mechanism are characterized. The author identifies the peculiarities of the practical functioning of customs authorities during military operations, analyzes the gap between theoretical standards and the actual exercise of customs powers, and reveals the lack of adaptation of customs legislation to the conditions of war, unclear procedures, insufficient interagency coordination and poor consistency of norms with humanitarian standards. The author proposes a model of “adaptive humanitarian customs law” as a theoretical basis for updating the legal regulation of customs activities in the context of armed conflict. It consists in establishing a special customs control regime, developing a coordinated interagency position, introducing mechanisms for external supervision and harmonizing national legislation with international obligations, in particular, with regard to liability for restricting humanitarian access in accordance with the Rome Statute. The article also substantiates the possibilities of using artificial intelligence in the field of customs control to increase efficiency, reduce the human factor, speed up procedures and transparent monitoring.

**Conclusions.** As a result of the analysis, it is concluded that there is an urgent need for a doctrinal update of customs law, taking into account the challenges of armed conflicts, the scale of humanitarian crises and the transformation of the international legal order. The approaches developed in this article demonstrate the potential of comprehensive reform of customs regulation through the integration of the humanitarian component, digital technologies, algorithmic solutions, and new methods of interagency coordination and rapid response in emergency situations.

**Key words:** humanitarian law, customs control, armed aggression, international legal standards, customs regulation, human rights, artificial intelligence.

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**Svitlana KRAVCHUK,**  
Senior Lecturer at the Department  
of Legal Theory and Constitutionalism,  
National University “Lviv Polytechnic”  
Educational  
and Research Institute  
of Jurisprudence,  
Psychology and Innovative Education,  
Juror of the Shevchenkovskiy District  
Court of Lviv  
[lanapravot@gmail.com](mailto:lanapravot@gmail.com)  
[orcid.org/0000-0002-3485-1343](https://orcid.org/0000-0002-3485-1343)

**Introduction.** The modern world is experiencing a period of profound geopolitical upheaval, among which armed conflicts of a new type, accompanied by large-scale humanitarian crises, occupy a special place. The full-scale war in Ukraine, which has been going on since 2022, has become not only a challenge to national security, but also a test of the effectiveness of international legal mechanisms for the protection of human rights, including their functioning in the border, customs, and economic dimensions.

In such circumstances, customs authorities acquire a dual role – on the one hand, as security institutions that control the movement of goods and people, and on the other hand, as a potential element of the humanitarian protection mechanism that provides access to vital assistance, evacuation of civilians and protection of the rights



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of vulnerable groups. All this poses a difficult but extremely important task for legal science: to theoretically comprehend the functioning of customs and legal instruments in the context of international human rights protection in armed conflict.

Despite the existence of numerous studies in the fields of international humanitarian law and customs regulation, their combination into a single legal paradigm is still insufficiently developed. The absence of a clear doctrinal approach to the role of customs in wartime leads to legal uncertainty, conflicts and potential human rights violations, both at the national and international levels.

The relevance of this study is due to the need for a theoretical understanding of the role of customs law as a tool for implementing international humanitarian principles, identifying gaps in the legal regulation of customs authorities' actions in conflict situations, and formulating conceptual approaches to improving legislation in the context of new challenges of war.

Thus, this research work is aimed at theoretical and legal analysis of the customs and legal aspects of human rights protection during armed conflicts, which will allow to expand the understanding of legal mechanisms of security, humanitarian response and interstate cooperation in crisis conditions.

**Literature review.** The issue of customs and legal support for human rights in armed conflicts is a complex interdisciplinary issue that lies at the intersection of international law, customs regulation and human rights mechanisms. At the same time, current global challenges, in particular the war in Ukraine, highlight the need for an in-depth analysis of the role of customs authorities in the system of ensuring human security. In view of this, the topic has been reflected in the works of both domestic and foreign scholars. A significant contribution to the study of the impact of armed conflict on customs policy was made by such Ukrainian scholars as Borodenko T. M. and Levchenko K. M., who analyzed the peculiarities of the functioning of customs policy under martial law (Borodenko and Levchenko, 2023). Their works reveal the dynamics of Ukraine's foreign trade at the initial stage of the full-scale invasion and investigate changes in the volume of customs payments to the state budget. Mykulyak O. considers the transformation of Ukraine's customs relations with international partners in the context of war, paying attention to both operational aspects and institutional changes in the customs environment (Mykulyak, 2022). In turn, Dziuban O. and Teraz R. focused on the peculiarities of customs regulation of the domestic market during the crisis period, in particular in the field of trade and the smooth functioning of critical infrastructure (Dziuban, Teraz, 2023). Timoshenko N. M., Didyk O. O. and Smoliar L. V. in their works systematically analyze the challenges faced by the customs service in the context of war, and offer practical recommendations for overcoming them at the legislative and organizational levels (Timoshenko, Didyk, Smoliar, 2024). Makarova also proposed effective mechanisms for strengthening public administration in the field of customs, in particular, optimizing control procedures and strengthening coordination between security structures (Makarova, 2021). Particular attention should be paid to the works of such researchers as Salii E., Salii O., Matveeva Y., Hlyvenko V., Dyha M., Taraniuk O., Matviiishyn M., Shnyrkov O., Filipenko A., Polishchuk L., Alekseev S., Zalizna L., Hrytsak H., who also covered the issues of the foreign policy influence of the customs service on foreign economic activity, although mostly in peacetime.

In general, the Ukrainian scientific literature demonstrates an active interest in the transformation of customs policy in wartime, but a systematic study of the relationship between customs activities and the realization of human rights is still limited.

At the international level, the issue of functioning of customs services in crisis conditions is also of interest to researchers. Widdowson V. and Pryimachenko D. analyze the Ukrainian case as an example of challenges for customs administrations during the armed conflict, as well as study the consequences of the war for the long-term reform of the customs system (Widdowson, Pryimachenko, 2023). Azael P., Tadatsugu M., Gilles M. and others in their book "Strengthening Customs Administration in a Changing World" raise the issue of modernizing international customs institutions, considering them as part of the human rights infrastructure on a global scale (Azael, Tadatsugu, Gilles, Janos, James, 2022). Petersone M., Krastins A. and Ketners K. pay special attention to the organization of the in-service training system in customs administrations (Petersone, Krastins, Ketners, 2019). At the same time, Strinkov A., Budunsky R., Budz O., Perstneva N., Kautz A., Karklina S., Severs A. and others have studied various aspects of the activities of customs administrations in conflict situations. However, among them, only a few works are devoted to a comprehensive analysis of the impact of customs on human rights in the context of armed conflict.

In general, the English-language academic literature is conceptual and interdisciplinary, but the direct link between customs activities and human rights in the context of war remains insufficiently explored.

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The analysis allows us to conclude that in both Ukrainian and foreign scientific traditions, there is a serious lack of research that would systematically cover the impact of the customs service on the protection and realization of human rights in the context of armed conflict. This constitutes a significant gap in legal scholarship, as customs actually serves as the primary contact mechanism between the state and displaced persons, humanitarian missions, international cargo, and even civil-military cooperation. The customs service has an impact on the realization of such rights as the right to life, security, freedom of movement, access to medical care and food. Its decisions affect the timely delivery of humanitarian goods, the possibility of evacuating the population, the protection of children and women at the borders, etc.

In this context, further scientific research into the relationship between customs and legal mechanisms and international human rights standards is not only relevant, but also necessary for the formation of a comprehensive security and humanitarian strategy of the state in times of war.

**The doctrine of international customs law.** The issue of ensuring human rights in the context of armed conflict is a complex interdisciplinary phenomenon that attracts the attention of representatives of different legal schools. The natural law school of law is dominated by the approach that human rights are of a pre-state nature and cannot be restricted even in crisis circumstances. Representatives of this school emphasize the inalienability of human dignity as the basis of legal regulation, insisting on the absolute nature of certain rights even in times of war. According to the positivist approach, human rights are a construct derived from the state will, and therefore may be subject to certain restrictions in a state of emergency or martial law, in particular when it comes to public order, national security or defense interests (Baryska, Popovych, Kohut, 2018). Instead, the modern concept of the so-called integrative law seeks to combine the moral nature of human rights with the need for their effective legal support, even in times of crisis, and considers the customs service as one of the factors in the implementation of the state's security function while preserving the human dimension of law.

In this context, it is important to clarify the theoretical essence of key concepts. Thus, the concept of "customs and legal regulation" covers the system of legal norms and means that determine the procedure for the movement of goods, vehicles and persons across the customs border of the state, as well as the mechanisms of control, accounting, and customs duties aimed at ensuring the legality of foreign economic activity. This regulation is cross-sectoral in nature, including elements of administrative, financial, criminal and international law, especially in the context of armed conflict.

"Human rights" are a set of fundamental freedoms and legal guarantees that belong to every person from birth and are recognized by both national and international legal systems. In the context of the armed conflict, these rights are of particular relevance, as a significant part of the population finds itself in a vulnerable position, requiring additional protection from state and international institutions. Particular attention is paid to the observance of such rights as the right to life, freedom of movement, protection from torture, humanitarian assistance, etc.

"Armed conflict" is a legal category that covers both international and non-international situations of armed confrontation that reaches an intensity that obliges the application of international humanitarian law. The legal significance of the concept lies in the activation of special legal regimes: temporary restrictions on the exercise of certain rights, obligations of the parties regarding the treatment of civilians, prisoners of war and other categories of persons, as well as the introduction of crisis management institutions, including the customs service.

Customs regulation in the context of conflict occupies an important place in the structure of the legal mechanism for the protection of human rights, as it ensures control over the movement of humanitarian aid, regulates access to essential goods, medicines, hygiene items, etc. Customs acts as a "filter" and guarantor of the legality of the import or export of goods, while preventing smuggling, the supply of prohibited items, weapons or dual-use goods (Hrebelyk, Sahaidak, Chorna, Borsa, 2023). This is why customs policy can directly affect both the economic security of the state and the realization of the socio-economic rights of citizens in the conflict zone.

Clarifying the boundaries of the legal influence of customs in a conflict situation is related to the definition of its competence in terms of implementing international standards. Customs activities in international law are regulated by the provisions of the International Convention on the Simplification and Harmonization of Customs Procedures, 1973 (Kyoto Convention), which is one of the main international documents in the field of customs regulation. More than 80 countries have joined the Convention, including Ukraine, the EU, the United States, China, Canada, and Japan. It establishes common principles of customs policy

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aimed at simplifying procedures, ensuring transparency and increasing the efficiency of customs control. The peculiarity of this document is the combination of mandatory norms with the possibility of adaptation to national needs, which allows states to implement customs policy flexibly, but within internationally recognized standards (Denysenko, 2023). Customs authorities must also comply with other norms of international humanitarian law, in particular the Geneva Conventions (Geneva Convention relative to the Protection of Civilian Persons in Time of War, 1949), (Customs Convention on Containers, 1972), as well as decisions of institutions such as WHO, UN or WTO, in terms of facilitating humanitarian access and minimizing harm to civilians. Their legal influence is limited to the framework of legality and proportionality, as well as accountability to the controlling state authorities. However, it is during this period that there is a threat of excessive administrative arbitrariness or delayed procedures, which may violate the rights of individuals to access humanitarian resources. Therefore, the customs service is obliged to act not only within the law, but also in accordance with generally recognized human rights principles, including non-discrimination, humanity and efficiency.

Thus, the scientific understanding of the role of customs in the context of armed conflict shows that this institution is not only a fiscal and security tool of the state, but also an important element of human rights protection. Its legal burden should be reconsidered through the prism of a humanitarian approach that takes into account both security and socio-legal aspects.

**Practical principles of customs and legal regulation.** The functioning of the customs service in the context of armed conflict involves the implementation of a set of legal, administrative and organizational measures aimed at ensuring control over the movement of goods, vehicles and persons across the state border, as well as maintaining a balance between national security interests and human rights. The practical activities of the customs authorities during this period are characterized by the strengthening of risk-oriented procedures, as well as a shift in emphasis from the fiscal to the humanitarian and legal vector.

In times of armed conflict, customs must operate under an emergency legal regime, which necessitates the adaptation of procedures in accordance with international humanitarian law and international conventions. In particular, the Geneva Conventions of 1949 and their Additional Protocols (Protocol Additional to the Geneva Conventions, 1949) establish the obligation of the parties to the conflict to facilitate the unimpeded passage of humanitarian aid and not to create artificial barriers to its delivery to the civilian population. In this context, the customs service plays the role of a guarantor of the legality of humanitarian transit and ensuring its priority.

In practice, customs regulation should be implemented through specially adapted mechanisms of simplified customs control. This includes the introduction of simplified declaration procedures for humanitarian goods, reduction or elimination of customs duties for essential goods, and the organization of “green corridors” for the transportation of aid. In addition, special attention should be paid to the digitalization of customs processes, which minimizes contact, speeds up information processing, and increases transparency in cooperation with international donors.

Under martial law, the customs service should function in close coordination with the military, border guards, civilian administrations, Red Cross organizations, UN humanitarian missions, WHO and other entities operating in the temporarily occupied or frontline territories. This requires the establishment of clear interagency response algorithms, transparent document flow and the ability to make prompt decisions based on internationally recognized principles of humanitarian access.

One of the key practical aspects is to ensure a non-discriminatory approach to customs control. This means that customs authorities should not obstruct or delay aid based on the political position, ethnicity or religion of the recipients, as well as other considerations that contradict humanitarian neutrality. The issue of personal control is gaining special attention: when checking people leaving the combat zone or importing goods into the temporarily occupied territories, the standards of privacy, dignity and humane treatment stemming from the European Convention on Human Rights (European Convention on Human Rights, 2021) should be observed.

At the same time, the practice of customs regulation in the context of conflict requires enhanced professional training of customs officials on international humanitarian law, in particular in terms of knowledge of the status of protected persons, the specifics of working with medical goods, special cargo, and the interpretation of risky situations without violating basic rights. There is also a need for a clear guideline framework that unifies approaches to control in a rapidly changing operational situation.

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In cases of human rights violations by customs authorities related to illegal confiscation of property, detention of goods or unreasonable restriction of freedom of movement, it is necessary to focus on the development, improvement and creation of new effective mechanisms of legal protection, including regulatory ones. It is important to ensure unhindered and transparent access to appealing decisions and actions of customs officials both in the internal administrative procedure and in courts, as well as to ensure the possibility of involving international institutions in case of systematic violations or lack of effective national protection. Implementation of the proposed law will contribute to the creation of a fair accountability system that will guarantee the rights of citizens in their interaction with customs authorities.

Thus, the practical principles of customs legal regulation in wartime should be based on the principles of humanity, legal certainty, efficiency, proportionality and coordination with international standards. In such conditions, the Customs Service performs not only traditional control functions, but also transforms into an important entity of the human rights infrastructure responsible for maintaining minimum conditions of human existence, preserving dignity and realizing fundamental human rights even in the most difficult circumstances.

**Current challenges and problems.** The current practice of the customs authorities in the context of the armed conflict demonstrates a number of deep contradictions between the proclaimed regulatory principles and the actual mechanisms for implementing customs and legal regulation. Despite the existence of declaratively enshrined international and national standards for the protection of human rights, in particular in terms of ensuring unimpeded access to humanitarian aid, in practice, there is considerable fragmentation and instability in the approaches of customs services to such tasks.

One of the key challenges is the lack of a systemic customs law doctrine adapted to the conditions of armed conflict. Most national customs legislation, including the Ukrainian one, was developed mainly for peacetime and with a dominant focus on fiscal functions, which leads to a limited ability of the customs system to respond effectively to the humanitarian challenges of war. As a result, we have a situation where the existing legal procedures governing the cross-border movement of goods are too bureaucratic, rigid, or simply unsuitable for a quick response in the face of constant danger, the mobility of hostilities, and the instability of logistics routes.

In practice, there is also a significant dependence of customs decisions on the political and security situation. This is manifested, for example, in a selective approach to the classification of goods as humanitarian, delays in clearance procedures, a formal approach to documentary support, etc. In some places, there are situations where cargoes with identical characteristics are allowed to pass through without hindrance at one checkpoint, while at another they are blocked or subjected to repeated checks. Such situations indicate that there is room for subjectivity, administrative arbitrariness, and even corrupt practices, which directly contradicts the principles of legal certainty, equality before the law, and humanitarian neutrality.

The issue of the unregulated status of displaced persons and the belongings accompanying them deserves special scientific attention. For example, customs authorities do not always have clear instructions on how to process personal belongings of refugees or evacuees, which leads to delays, confiscations or excessive control. This is contrary to international standards for the protection of persons fleeing a war zone, including the principle of minimal interference with privacy and the need to prioritize humane treatment.

Another problem is the limited technical and human resources of the customs service. The workload at customs points is increasing, but the system does not always have time to adapt. There is often a lack of proper technical support, and the staff does not receive specialized training in international humanitarian law or crisis management. This results in superficial performance of formal functions without a deeper understanding of their human rights context.

Insufficient interagency coordination remains a significant factor. Although the regulatory framework declares that customs should cooperate with the military, humanitarian structures, the Ministry of Internal Affairs, the Border Guard Service, etc., in practice this coordination is often fragmented, unstable and often conflicting. This leads to duplication of functions, loss of time and resources, and risks to the efficiency of the entire humanitarian aid logistics.

It is also worth emphasizing the lack of a consistent practice of assessing the compliance of customs authorities with human rights standards. In most cases, there is no monitoring of human rights observance in the process of customs control, no procedures for collecting feedback from affected individuals or NGOs,



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and no effective legal mechanisms for internal review of decisions. This contradicts generally recognized democratic standards of transparency and accountability of public authorities (Karklina-Admine, Cevvers, Kovalenko, Auzins, 2024).

Thus, the practical implementation of customs regulation in the context of armed conflict is currently characterized by a number of significant challenges caused by both regulatory imperfections and institutional instability. The theoretical principles of humanism, legal certainty, rule of law, and the priority of protecting human dignity are often left out of actual customs procedures. This requires not only updating the legal framework to take into account the specifics of armed conflicts, but also a deeper theoretical development of customs law as a component of human rights protection in emergency situations.

**Empirical results.** Given the challenges of modern customs practice in the context of armed conflict, the need for a doctrinal rethinking of the legal mechanism of customs regulation is of particular relevance. The theoretical reconstruction of customs law should be based on the principle of humanitarian priority, according to which customs activities in crisis circumstances should not only serve as a tool for controlling and regulating the movement of goods, but also become an organic component of the mechanism for protecting human rights by the State, which operates even in war.

In this context, it is advisable to propose a conceptual model of “adaptive humanitarian customs law” – a regulatory complex that combines the functions of an international trade regulator, a security watchdog, and an active guarantor of human rights. The key ideas of this model are flexibility of regulation, priority of humanitarian cargo, legal predictability of procedures, transparency and independent control over their implementation. According to this model, customs should perform not only accounting and control functions, but also preventive, coordinating and human rights protection functions.

The systemic improvement of customs legislation within this model is as follows: consolidation of a special legal regime of customs regulation in the conditions of armed conflict, which should provide for simplification of procedures for humanitarian cargo, introduction of the principle of customs integrity and priority of protection of human dignity; development of a unified interagency doctrine of interaction between customs, border, humanitarian and security structures with a clear division of functions and mandatory inclusion of international humanitarian law; regulatory construction of mechanisms for regular external monitoring by independent.

A particularly promising area of reform could be the use of artificial intelligence (AI) technologies in customs regulation. The idea is to create a “humanitarian-oriented” AI module in the customs service system that would automatically identify humanitarian cargo, analyze risks based on large amounts of data, detect anomalies in the movement of goods, and increase the transparency of customs decisions.

AI systems can:

- optimize document processing by checking data compliance in real time;
- minimize subjectivity and corruption risks in decision-making by introducing transparent algorithms, which, in turn, should be based on legally enshrined criteria;
- integrate international databases to speed up the verification of cargo and its origin;
- serve as a remote monitoring tool for independent human rights organizations.

In the future, it would be advisable to create a “single window” for humanitarian logistics that would combine an AI platform, analytical resources, automated accounting of permits and supporting documents, and a harmonized regulatory framework with partner countries. This approach would not only increase the efficiency of customs control, but also bring the practice closer to the value standards of modern humanitarian law.

Therefore, the theoretical improvement of the customs legal mechanism requires going beyond the fiscal paradigm and moving to a human rights and humanitarian concept capable of functioning effectively in a conflict situation. In this case, the integration of the latest intelligent technologies can become not only an optimization tool, but also a factor in strengthening confidence in the customs service as a body acting in the interests of the people.

**Conclusions.** As a result of the study, the author proves the validity and high relevance of the chosen topic, which is due to both the growing role of the customs service in the context of international crises and the need to ensure respect for human rights in such circumstances. In the course of analyzing the available scientific literature, it was found that despite a significant amount of work on customs law and human rights issues, there is a significant lack of comprehensive studies that would systematically combine the human rights approach with customs regulation in the context of armed conflicts.



As part of the theoretical understanding of the issue, the author analyzes the main legal schools of thought on the conceptualization of human rights and their protection in wartime, and also examines how these approaches understand the role of customs authorities. The author defines the key concepts such as “customs legal regulation”, “human rights” and “armed conflict”, which serve as the basis for further scientific theoretical and legal conclusions. Particular attention is paid to determining the place of customs regulation in the system of human rights mechanisms and outlining the limits of legal influence of customs in the context of armed conflict.

The article examines the practical aspects of the functioning of the customs service in crisis situations, clarifies the principles of legal regulation of its activities and outlines the appropriate legal approach to the implementation of customs control during wartime, taking into account the requirements of international law and humanitarian conventions. The author identifies a number of practical problems, including the discrepancy between actual practice and theoretical principles, legal uncertainty in terms of humanitarian procedures, limited adaptation of the current customs legislation to the conditions of armed conflict, and insufficient interagency coordination.

With a view to overcoming these shortcomings, the author proposes areas of doctrinal improvement, which include the development of the concept of “adaptive humanitarian customs law”. This model is based on a combination of security, control and human rights protection functions and provides for flexible legal regulation with a priority for humanitarian needs. The author also proposes to introduce artificial intelligence tools into customs practice. It is noted that AI can significantly contribute to improving the efficiency of control, minimizing corruption risks, automating data processing, monitoring humanitarian cargo, and generally enhancing the transparency of customs activities.

Therefore, the study not only revealed the disparities between theoretical foundations and their practical implementation, but also suggested real and effective ways to eliminate them. This is critically important and crucial for the development of a modern humanitarian-oriented approach to customs regulation in the context of armed conflicts.

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## МИТНО-ПРАВОВІ АСПЕКТИ МІЖНАРОДНОГО ЗАХИСТУ ПРАВ ЛЮДИНИ ПІД ЧАС ЗБРОЙНИХ КОНФЛІКТІВ

Світлана КРАВЧУК,

старший викладач закладу вищої освіти

кафедри теорії права та конституціоналізму

Національного університету «Львівська політехніка» Навчально-наукового

Інституту права, психології та інноваційної освіти

Присяжна Шевченківського районного суду м. Львова

[lanapravot@gmail.com](mailto:lanapravot@gmail.com)

[orcid.org/0000-0002-3485-1343](https://orcid.org/0000-0002-3485-1343)

**Мета.** Метою статті є комплексне дослідження механізмів митно-правового регулювання у контексті міжнародного захисту прав людини під час збройних конфліктів. Робота спрямована на теоретичне осмислення ролі митниці в системі правозахисту, виявлення прогалин між нормативними засадами й практикою функціонування митних органів у кризових умовах, а також на формування доктринальних орієнтирів для удосконалення відповідного правового механізму.

**Методи.** У процесі дослідження застосовано міждисциплінарний підхід, зокрема методи системного аналізу, порівняльно-правовий метод, метод формально-юридичного тлумачення, а також елементи прогнозування. Проаналізовано існуючі доктринальні напрацювання, класичні трактування основної термінології, сучасні наукові концепції, міжнародні конвенції, практику функціонування митної служби в умовах війни та відповідні правоположення гуманітарного й митного права.

**Результати.** У ході дослідження визначено актуальність теми на перетині митного регулювання та захисту прав людини, окреслено дефіцит наукової літератури, яка б цілісно розкривала взаємозв'язок цих сфер у кризових умовах. Розкрито зміст ключових понять – «митно-правове регулювання», «права людини» та «збройний конфлікт». Проведено порівняння правових шкіл щодо підходів до прав людини та митного регулювання. Охарактеризовано межі правового впливу митниці та її місце в загальному правозахисному механізмі. Визначено особливості практичного функціонування митних органів під час воєнних дій, проаналізовано розрив між теоретичними стандартами й фактичною реалізацією митних повноважень, виявлено брак адаптації митного законодавства до умов війни, нечіткість процедур, недостатність міжвідомчої координації та слабку узгодженість норм із гуманітарними стандартами. Запропоновано модель «адаптивного гуманітарного митного права» як теоретичну основу для оновлення правового регулювання митної діяльності в умовах збройного конфлікту. Її зміст полягає у встановленні спеціального режиму митного контролю, розробленні узгодженої міжвідомчої позиції, запровадженні механізмів зовнішнього нагляду та гармонізації національного законодавства з міжнародними зобов'язаннями, зокрема щодо відповідальності за обмеження гуманітарного доступу відповідно до Римського статуту. Також

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обґрунтовано можливості використання штучного інтелекту у сфері митного контролю для підвищення ефективності, зниження людського фактора, прискорення процедур та прозорого моніторингу.

**Висновки.** У результаті проведеного аналізу зроблено висновок про нагальну потребу доктринального оновлення митного права з урахуванням викликів збройних конфліктів, масштабів гуманітарних криз та трансформації міжнародного правопорядку. Розроблені у статті підходи демонструють потенціал комплексного реформування митного регулювання через інтеграцію гуманітарного компоненту, цифрових технологій, алгоритмічних рішень, а також нових методів міжвідомчої координації та оперативного реагування в умовах надзвичайних ситуацій.

**Ключові слова:** гуманітарне право, митний контроль, збройна агресія, міжнародно-правові стандарти, митно-правове регулювання, права людини, штучний інтелект.

## MECHANISM FOR ENSURING THE IMPLEMENTATION OF ANTI-CORRUPTION POLICY AND ITS INDIVIDUAL ELEMENTS AS A CONDITION FOR UKRAINE'S EUROPEAN INTEGRATION

*The article is devoted to the issue of anti-corruption policy, which is an important component of the democratic system in Ukraine. The aim is to establish the essence of the mechanism for ensuring and implementing anti-corruption policy, which is detailed through the determination of individual components of this mechanism, in particular measures and methods for ensuring the implementation of anti-corruption policy, which will be further referred to as tools for ensuring the implementation of anti-corruption policy and principles for ensuring the implementation of anti-corruption policy. Methods: in carrying out this study, general and special methods of scientific knowledge were used. The method of comparative analysis was used to determine the qualitative characteristics of the mechanism for ensuring the implementation of anti-corruption policy. The method of analysis was used to determine the qualitative and quantitative characteristics that characterize the features of the allocation of structural elements of the mechanism for ensuring corruption. The formal-logical method was used to establish the characteristics and essence of individual structural elements of the mechanism for ensuring the implementation of anti-corruption policy.*

*Results and conclusions: as a result, it was established that in Ukraine there is an urgent need to adjust anti-corruption policy in such a way that its existing components are improved to the conditions of European integration. It is advisable to use a combined approach to structuring the mechanism for ensuring the implementation of anti-corruption policy and to isolate the following components: 1) methods of formal implementation of anti-corruption policy; 2) regulatory and legal regulation of ensuring the implementation of anti-corruption policy; 3) institutional support for the implementation of anti-corruption policy; 4) measures and methods for ensuring the implementation of anti-corruption policy, which will be further referred to as tools for ensuring the implementation of anti-corruption policy; 5) principles for ensuring the implementation of anti-corruption policy; 6) procedures for ensuring the implementation of anti-corruption policy. The term "instruments" is used as a generalizing one that combines measures and methods of ensuring the implementation of anti-corruption policy, which is justified by the following: 1) the use of the term "measures" in the anti-corruption sphere is associated with the designation of specific areas of influence on overcoming the specified negative phenomenon; 2) the term "method" is used to designate the exact manner in which the normatively established influence on a specific object subject to regulation is carried out; 3) the concept of "instruments" reflects the qualitative characteristics of both measures and methods of ensuring the implementation of anti-corruption policy in their dialectical relationship. It has been established that a measure as an element of an integral mechanism turns into a tool for ensuring the implementation of anti-corruption policy only after its implementation in a specifically defined: a) legal form, which is implemented through the adoption of regulatory legal acts; the adoption of administrative (individual) acts; the conclusion of administrative agreements; committing other legally significant actions; b) a non-legal form, which is implemented through the implementation of organizational actions; performing material and technical operations, holding meetings or consultations. An approach to interpreting the definition of the principles of anti-corruption policy in a broad sense is proposed by attributing to them both the general principles of the functioning of subjects of power, and taking into account special principles of preventing corruption.*

**Key words:** corruption, state policy, public interest, regulation, mechanism, principles, tools, anti-corruption component.

**JEL Classification:** K23.

**Vasyl NASTYUK,**  
Professor at the Department  
of Administrative  
Law and Administrative Activities,  
Yaroslav Mudryi National Law  
University,  
Doctor of Law, Professor  
[nastykvy1952@gmail.com](mailto:nastykvy1952@gmail.com)  
[orcid.org/0000-0003-4977-4181](https://orcid.org/0000-0003-4977-4181)

**Introduction.** Currently, preventing corruption is a necessary and integral direction of activity of any democratic and legal state. Ukraine is no exception, which has chosen the course of joining the European Union and implementing the leading principles of a democratic system. At the same time, the process of adaptation and harmonization in the field of preventing corruption has acquired new features and forms. Anti-corruption policy is a socio-legal phenomenon that is subject to constant updating, which is due



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**Antonina SLAVITSKA,**  
*Verkhovna Rada of Ukraine,  
Candidate of Law,  
slavka3636@urk.net  
orcid.org/0000-0001-7321-1763*

**Natalia BILAK,**  
*Lecturer at the Odessa State  
University of Internal Affairs,  
member of the Committee on  
Constitutional Justice  
and Human Rights of the Odessa  
Region Bar Council  
Candidate of Law,  
natalyodk2016@gmail.com  
orcid.org/0000-0001-8487-8440*

to the fact that corruption is one of the most significant threats to the development of Ukrainian society and all its subsystems (legal, public-political, public, economic-entrepreneurial, etc.), exerting a destructive influence on both the traditional foundations of social existence and significantly leveling the prospects for the country's development (often being the basis for nullifying many constructive initiatives, entire sectoral reforms – judicial, police, decentralization). The processes of formation and implementation of anti-corruption policy are influenced by a number of factors and factors of an objective nature that mediate the existing effectiveness of anti-corruption policy measures.

To establish the concept of “mechanism for ensuring the implementation of anti-corruption policy”, it is necessary to study the qualitative and substantive features of its components (“mechanism”, “ensuring”, “implementation”) both in the general legal sense and for the purposes of determining anti-corruption policy in the context of European integration.

The implementation of anti-corruption policy in the public sector is ensured through a set of social relations that arise when preventing, preventing and facilitating the detection of signs of corruption and violations of anti-corruption requirements, prohibitions, restrictions when performing state or local government functions. In turn, ensuring the implementation of anti-corruption policy is the activity of implementing the state program for implementing the anti-corruption strategy. Despite the relative stability of qualitative approaches to anti-corruption activities, the ways of committing corrupt acts continue to transform into new forms when using relevant corruption schemes, which requires a revision of the provisions of existing anti-corruption regulatory legal acts, the effect of which was calculated for a period that has already passed. The absence of an updated special regulatory legal act, the provisions of which would regulate the principles of modern state anti-corruption policy, may have a negative impact on ensuring the coherence and systematicity of anti-corruption activities of all state authorities and local self-government bodies.

**Literature review.** Certain principles of combating corruption have become the subject of scientific developments of many specialists in the field of public law, including: Beltyuka E. M., Vasylenko O. Yu., Grebenyuk V. V., Kravchuk M. V., Kolomoiets T. O., Kolpakov V. K., Novikov O. V., Panfilov O. E., Petrovska I. I., Khabarova T. V., Khavronyuk M. I., Khamkhodera O. P. In this context, further scientific research on the topic of forming and substantiating proper administrative and legal support for the implementation of anti-corruption policy in Ukraine plays an important role. In view of the above, state anti-corruption policy must correspond to today's realities and have an appropriate formal definition.

**The essence of the mechanism for ensuring and implementing anti-corruption policy.** For the purposes of this study, ensuring the implementation of anti-corruption policy will be considered from the position of its praxeological embodiment, rather than a static interpretation. The latter is indicated through the determination of the “mechanism for ensuring the implementation of state anti-corruption policy”. At present, there is no single definition of the mechanism for ensuring a certain legal phenomenon.



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For example, Z. D. Chuiko (2006: 85) stated that the term “ensuring” is interpreted as: activity to create reliable conditions for the implementation of something; guaranteeing something; protection, safeguarding a certain phenomenon. M. D. Savchenko (2000: 74) presents a thesis on the definition of the following elements as the basis of the mechanism of ensuring: legal principles, norms (legal guarantees), as well as the conditions and requirements of the activities of state authorities, local self-government bodies, their officials, citizens, which together ensure compliance, implementation and protection of a certain object. According to K. G. Volinka (2000: 65), the mechanism of ensuring includes protection and protection, which is provided for by law.

The mechanism of ensuring the implementation of anti-corruption policy is a highly organized system. Moreover, the system is characterized by the unity of elements that are in certain connections and relationships with each other, determine the essence of the object as a whole and relatively independent external phenomenon. The structure is considered as a certain composition of components (elements) of the object (Oliynyk, 1997: 11).

Thus, the mechanism for ensuring the implementation of anti-corruption policy is a qualitatively separate phenomenon of the legal system, which is a complex of interconnected elements that create appropriate legal and factual opportunities for the full implementation of a set of legal measures and means aimed at forming the necessary conditions and practical implementation of the directions of state activity in the field of corruption prevention.

Regarding the specific affiliation of the mechanism for ensuring the implementation of anti-corruption policy, it is a type of legal management mechanism. In general, depending on the direction, the following types of mechanisms can be distinguished: organizational, economic, structural, technical, legal, state, informational (Khvostina, 2015: 33).

The constituent elements of the mechanism for ensuring the implementation of anti-corruption policy are in close inextricable connection, are interdependent and interconnected, complement each other. Therefore, the entities that carry out the specified activity must have an established system of interaction (this includes any state bodies, local government bodies and entities that exercise public authority due to the need to comply with the principles of anti-corruption policy).

The identification of structural elements of the mechanism for ensuring the implementation of anti-corruption policy should be based on: a) determining a general approach to the structure of the mechanism of specific socio-legal phenomena; b) outlining the specifics of anti-corruption policy, which forms the qualitative characteristics of the structural elements of the mechanism.

In law, two approaches are distinguished to determining the formal elements of the mechanism of legal regulation. The first is broad, determined by a plurality of elements, in particular, legal norms, legal facts, legal relations, interpretation of legal norms, implementation of legal norms, legality; legal culture and legal awareness, lawful and unlawful behavior, legal responsibility. The second is narrow, which includes only some of the above elements, for example, legal norms, individual acts, legal relations, legal implementation and legality (Galunko, Kurylo, Koroyed, 2015: 212).

It is advisable to use a combined approach to structuring the mechanism for ensuring the implementation of anti-corruption policy and to isolate the following components: 1) methods of formal implementation of anti-corruption policy; 2) regulatory and legal regulation of ensuring the implementation of anti-corruption policy; 3) institutional support for the implementation of anti-corruption policy; 4) measures and methods of ensuring the implementation of anti-corruption policy, which will be further referred to as tools for ensuring the implementation of anti-corruption policy; 5) principles for ensuring the implementation of anti-corruption policy; 6) procedures for ensuring the implementation of anti-corruption policy. It should be noted that the elements of the mechanism for ensuring the implementation of anti-corruption policy are simultaneously integral characteristics of ensuring the implementation of anti-corruption policy as a whole. That is why the components of the mechanism under consideration are considered in different parts of the study.

**Principles as an element of the mechanism for ensuring and implementing anti-corruption policy.** The existence of numerous national and regional problems of combating corruption is associated with the impact of this phenomenon on the functioning of all levels of government and on a wide variety of spheres of public relations. The effectiveness of anti-corruption decisions made at the highest state level is leveled by their conscious blocking and neglect. At the same time, constant technological progress allows the tasks set for state authorities to be performed in a way that is relatively more effective and

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transparent. Corruption prevention is no exception. Accordingly, corruption prevention is an area that must be carried out constantly and in accordance with a previously established plan in compliance with uniform principles and ideas of implementation.

The concept of “principle” reflects the initial ideas that are the basis for creating or implementing something, the method of creating or implementing something. In general, principles are an intermediate link from law to the norms of ethics and morality in the activities of state bodies, an intermediate link that combines the social achievements of civilization with the practical implementation of the norm of law (Rabinovich, Khavronyuk: 2004). That is, the use of the category of “principles” in law is associated with the existing social order and law, ensuring a uniform formulation of legal norms and their impact on social relations.

The development of a national approach to the principles of ensuring the implementation of anti-corruption policy is a relevant provision of Art. 5 of the UN Convention against Corruption, according to which: “each State Party, in accordance with the fundamental principles of its legal system, shall develop and implement or conduct an effective coordinated policy against corruption, which promotes public participation and reflects the principles of the rule of law, good governance of public affairs and public property, honesty and integrity, transparency and accountability” (United Nations Convention against Corruption, 2003). That is, the substantive content of the principles of anti-corruption policy will depend on a set of nationally determined factors, but will have a single direction – the prevention of corruption.

For example, P. Dobrodumov (2007: 56), the fundamental principles of anti-corruption policy include: 1) the direction of anti-corruption policy and coordination of the activities of government bodies in its implementation; 2) a systematic analysis of corruption risks; 3) conducting anti-corruption expertise of projects and current regulatory legal acts; 4) combining efforts and ensuring effective interaction at the central and regional levels between executive authorities, their territorial divisions, other state authorities, local governments, enterprises, institutions and organizations, and citizens’ associations on the implementation of state anti-corruption policy; 5) implementing the experience of other countries and proposals of international organizations on anti-corruption policy, etc., into national legislation.

The features of the formation of anti-corruption policy are outlined in Art. 18 of the Law of Ukraine “On Prevention of Corruption” (2014). As can be seen from the latter, “the principles of state anti-corruption policy for the relevant period are determined by the Verkhovna Rada of Ukraine in the Anti-Corruption Strategy, which is approved by law. Thus, in 2022, the Anti-Corruption Strategy was adopted, which will be valid until 2025. The specified regulatory legal act contains the principles of anti-corruption policy, which include: 1) optimization of the functions of the state and local self-government; 2) digital transformation of the exercise of powers by state authorities and local self-government bodies, transparency of their activities and data disclosure; 3) creation of more convenient and legal ways to meet the needs of individuals and legal entities in contrast to existing corruption practices; 4) ensuring the inevitability of legal liability for corruption and corruption-related offenses; 5) the formation of public intolerance to corruption, the establishment of a culture of integrity and respect for the rule of law (On the principles of the state anti-corruption policy for 2021–2025, 2022).

Regarding the optimization of the functions of the state and local self-government, the indicated idea is based on the provisions of the “Strategy for the Reform of Public Administration of Ukraine for the period until 2021” and complies with the European Standards of Good Administration SIGMA “Principles of Public Administration” and defines the main requirements for the system of public administration bodies. In general, the principles of public administration are formulated on the basis of international standards and requirements, as well as good practices of EU member states and/or countries of the Organization for Economic Cooperation and Development (Strategy for the Reform of Public Administration of Ukraine for the period until 2021, 2016). The next principle – digital transformation of the exercise of powers by state authorities and local self-government bodies is initially based on digital transformation, the interpretation of which is absent. At the doctrinal level, it is determined that digital transformation mediates: a) the transformation, change of certain phenomena or processes from non-digital to digital format; b) the creation of certain phenomena or implementation of processes based on digital communications and media infrastructure (Maslova, 2021: 393).

The change in the principles of the exercise of powers of state authorities is additionally regulated by the provisions of the Resolution of the Cabinet of Ministers of Ukraine “Some Issues of Digital Development” (2019), which establishes that: the application of the principles of the state policy of digital

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development during the exercise of the rights and freedoms of citizens must be ensured by executive authorities in the process of preparing drafts of new regulatory legal acts or amending regulatory legal acts and the exercise of power through the use of digital technologies. In addition, the Government has developed methodological recommendations for compliance with the principles of the state policy of digital development, which: provide an interpretation of the categories of digitalization, such as: e-interaction, e-services, e-resources, modern technologies, digital ecosystem; the purpose and tasks of the state body in terms of compliance with the principles of digitalization are highlighted (so, the implementation of powers in accordance with “openness” is understood as the creation and modernization of e-resources as “digital by default”, recognizes the data belonging to it as open within the framework of the law, provides equal opportunities for open source software and demonstrates active and motivated implementation of open source software, etc.); recommended methods of exercising powers, which are a manifestation of digital development, etc. (On ensuring the implementation of some issues of digital development, 2019).

The principle of creating, in contrast to existing corruption practices, more convenient and legal ways to meet the needs of individuals and legal entities concerns a change in the interaction of citizens and subjects of power, which must be properly defined. The value of legal regulation is characterized by its positive significance for meeting the needs of the existence and development of a person. The indicated methods of satisfying the needs of individuals and legal entities are simultaneously supported by the presence of regulation at the level of the Laws of Ukraine “On Citizens’ Appeals” (1996) and “On Administrative Services” (2012).

Ensuring the inevitability of legal liability for corruption and corruption-related offenses will be manifested in bringing to: a) criminal, disciplinary and/or civil liability for committing corruption offenses; b) criminal, administrative, disciplinary and/or civil liability for committing offenses related to corruption (On Prevention of Corruption, 2014).

The principle of forming public intolerance to corruption, establishing a culture of integrity and respect for the rule of law is a stable basis for any activity aimed at preventing corruption. The success of its compliance depends, on the one hand, on the actions of persons subject to anti-corruption legislation, and on the other hand, on the public perception of both corruption and measures to prevent it. At the same time, it is obvious that there are a number of problems related to the activities of public authorities specially authorized to prevent and combat corruption. For example, there are no sufficient results of activities, coordinated actions in the implementation of basic anti-corruption measures, which, in turn, forms a negative attitude of the public towards specially authorized entities. Among the reasons for this situation, the absence of specially trained specialists who will implement anti-corruption policy, who are knowledgeable in the issues of preventing and combating corruption, have the appropriate qualifications and experience of activity is singled out. In addition, subjects of power in the field of corruption prevention began their activities without the appropriate staff.

One of the determining factors of the destructive impact of corruption and activities to eradicate it is the lack of interaction between specially authorized bodies, which should be regulated in current regulatory documents, at the same time, anti-corruption institutions duplicate each other’s activities, this concerns the preparation of administrative protocols, supervision of compliance with the law in terms of filling out declarations, as well as conflict of interest, etc. An additional problem is the lack of a system for assessing the effectiveness and efficiency of the activities of anti-corruption institutions (Parkhomenko-Kutsevil, 2019: 206).

It should be noted that the concepts of “principles of anti-corruption policy” and “principles of ensuring the implementation of anti-corruption policy” are not identical. What they have in common is that they are: the fundamental starting point for the existence of a certain phenomenon; a kind of transitional plane from law to norms of ethics and morality in the activities of authorized entities; ideas, theoretical regulatory and guiding provisions of a certain type of activity, which are specified in the content of legal norms and are objectively determined by the material conditions of the existence of society; provisions that determine the qualitative characteristics of activities to prevent corruption. However, the principles of anti-corruption policy will reflect the statics of the fundamental principles of preventing corruption, and the principles of ensuring its implementation – the praxeological component that embodies the activities of specifically defined entities that are authorized to ensure the implementation of anti-corruption policy. The qualitative and substantive characteristics of the principles of ensuring the implementation of anti-corruption policy are associated with those entities that carry out this type of activity. These are the subjects

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of ensuring the implementation of anti-corruption policy, which are endowed with: a) general competence (the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, the President of Ukraine, heads of state bodies) and b) special competence (the National Agency for the Prevention of Corruption, the National Council on Anti-Corruption Policy under the President of Ukraine, the Coordination Working Group on Anti-Corruption Policy). The subjects of ensuring the implementation of anti-corruption policy will have in common: 1) their classification as subjects of power; 2) their classification as subjects of public administration; 3) their inclusion in the institutional mechanism for preventing corruption.

As a result, when exercising their powers to ensure the implementation of anti-corruption policy, the subjects authorized to do so must adhere to the general principles of the functioning of public administration subjects and special principles, which are mediated by the existing features of anti-corruption policy.

The general principles that must be observed by the subjects of anti-corruption policy implementation include the principle of the rule of law and the principle of good governance, which are the basic principles that guide the subjects of public administration. At the same time, the principle of the rule of law is constitutional, because the provisions of Article 3 of the Fundamental Law stipulate that “a person, his life and health, safety and inviolability are recognized as the highest social value” (Constitution of Ukraine, 1996).

Let us consider some components of the determination of the principle of the rule of law in the activities of subjects of ensuring the implementation of anti-corruption policy. Thus, the principle of legality as an element of the principle of the rule of law consists in the obligation of subjects of power to strictly comply with the legislation of Ukraine when carrying out any actions, to act exclusively to the idea of “everything is prohibited except what is expressly permitted by law” (provisions of Articles 6 and 9 of the Constitution of Ukraine). For example, the Head of the National Agency for the Prevention of Corruption is obliged to act exclusively within the framework of the law when exercising the powers granted (On the Prevention of Corruption, 1996).

As for the principle of good governance, it includes: ensuring participation in decision-making, transparency and impartiality when making decisions, compliance with accountability. The formation of existing democratic states is carried out taking into account the recognition of the rule of law and the consolidation of the political activity of citizens as the basis for the development of a legal state. The aforementioned categories interact with each other, qualitatively improving the sphere of public administration, the achievements of which, under the influence of European integration and Euro-Atlantic processes, are expressed in the concept of “good governance” (European Strategy for Innovation and Good Governance at Local Level, 2007). That is, the concept of “good governance” encompasses the implementation of democratic, responsible, effective, transparent and accountable management of state and public affairs at both the national and local levels. The United Nations Development Program provides for nine principles of good governance, including: 1) participation in making public administrative decisions; 2) consensus in decision-making; 3) feedback; 4) effectiveness in implementing public policy; 5) responsibility of all participants in the process; 6) transparency; 7) equality; 8) rule of law; 9) strategic vision (Good governance as a universal value).

Of particular importance for the purposes of this study is the implementation of the principle of public participation in regulating public relations related to ensuring the implementation of anti-corruption policy by carrying out, for example, anti-corruption expertise or submitting reports on corruption.

Thus, the general principles that must be followed by the subjects of ensuring the implementation of anti-corruption policy are mediated by the status characteristics of these authorized subjects as subjects of public administration. As for the special principles, they are mediated by the specifics of activities to ensure the implementation of anti-corruption policy. It should be noted that a single list of these principles is not enshrined in a single regulatory legal act, and their observance is provided for by regulatory legal acts of different legal force and profile (On Prevention of Corruption, 2014; On the Principles of State Anti-Corruption Policy for 2021–2025, 2022).

Having analyzed the provisions of the relevant legislation in the field of corruption prevention, the special principles for ensuring the implementation of anti-corruption policy include: 1) the unconditional implementation of strategic results that constitute the content of a specific anti-corruption policy measure; 2) ensuring open 24-hour access through the official website of a specially authorized entity to available information on the status of the implementation of anti-corruption policy; 3) minimizing corruption risks in the activities of specially authorized entities; 4) developing archetypes of good faith of public servants, etc.



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In conclusion, we conclude that when exercising their powers to ensure the implementation of anti-corruption policy, the authorized entities must adhere to the general principles of the functioning of public administration entities and special principles, which are mediated by the existing features of anti-corruption policy. Although a single list of these principles is not enshrined in a single regulatory legal act, their observance is provided for by regulatory legal acts of different legal force and profile.

**Instruments for ensuring the implementation of anti-corruption policy.** Instruments are a fundamental element of the implementation of a single mechanism for ensuring the implementation of anti-corruption policy. Within the framework of this study, the term “instruments” is used as a generalizing one that combines measures and methods for ensuring the implementation of anti-corruption policy. This thesis is justified by the following.

Firstly, the use of the term “measures” in the anti-corruption sphere is associated with the designation of various specific areas of influence on overcoming the specified negative phenomenon. As rightly noted by V. V. Nonik (2019: 92), the effective implementation of the anti-corruption function of the state involves the comprehensive implementation of legislative, organizational-political and socio-economic measures aimed at establishing interaction with civil society structures and international cooperation, as well as preventive measures aimed at preventing corrupt actions of officials and improving the general culture of power relations in Ukrainian society.

There is a practice of using the concept of “measures” in national and international legislation regulating the anti-corruption sphere. This is, for example, the Inter-American Convention against Corruption (1996), which recommends that member states implement preventive measures against corruption. The Law of Ukraine “On Prevention of Corruption” (2014) refers to “measures for external and independent resolution of conflicts of interest” (Article 29), “Additional financial control measures” (Article 52), “Features of implementing financial control measures in relation to certain categories of persons” (Article 521), etc. Thus, the term “measure” is used to denote various methods and means in the anti-corruption sphere that are used to achieve the set goals. However, with regard to ensuring the implementation of anti-corruption policy, the law has not chosen a concept that would reflect the system and essence of the measures that can be applied for this purpose.

Secondly, the term “method” in law is used to denote the exact manner in which the normatively established influence on a specific object subject to regulation is carried out. In essence, the ways of regulating relations reveal the specifics of the methods of regulation and receive their special expression in the norms of law. Thus, ensuring the implementation of anti-corruption policy is possible through permissive practice in the form of: granting a person the right to his own active actions; imposing on a person the obligation of active behavior or the obligation to refrain from committing actions of a certain kind.

Thirdly, the use of the concept of “instruments” reflects the qualitative characteristics of both measures and methods of ensuring the implementation of anti-corruption policy in their dialectical relationship.

Thus, the concept of “instrument” reflects the fact of the implementation of executive and administrative activities by authorized entities in the manner and form specified by law. The approach to identifying as an element of the mechanism for ensuring the implementation of anti-corruption policy – instruments of such activities was chosen as the basis for this study. This term can be interpreted as a set of measures applied by authorized entities in the manner and form specified by law to ensure the implementation of anti-corruption policy.

The characteristics of the instruments for ensuring the implementation of anti-corruption policy are as follows: 1) qualitatively – this is a set of measures aimed at ensuring the implementation of anti-corruption policy; 2) they are objectified in legal and non-legal forms of exercising the powers of subjects of power. At the same time, only the consequences of applying the legal form will have legal significance; 3) they can be applied exclusively in the manner provided for by law; 4) they can be applied exclusively by those subjects provided for by law.

Analysis of anti-corruption legislation allows us to conclude that ensuring the implementation of anti-corruption policy is carried out through the following measures:

1) organizing research on the study of the situation regarding corruption (On Prevention of Corruption, 2014), including through the identification and assessment of corruption risks (On Approval of the Methodology for Assessing Corruption Risks in the Activities of Government Bodies, 2016; On Improving the Process of Managing Corruption Risks, 2021);

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2) monitoring and control over the implementation of legislative acts on ethical behavior, prevention and resolution of conflicts of interest (for example, through the analysis of data from anti-corruption registers: the Unified State Register of Declarations of Persons Authorized to Perform State or Local Self-Government Functions, the Unified State Register of Persons Who Have Committed Corruption or Corruption-Related Offenses, and the Unified State Register of Reporting by Political Parties on Property, Income, Expenses, and Financial Obligations) (Official website of the National Agency for the Prevention of Corruption);

3) development of the Anti-Corruption Strategy and the State Program for its Implementation, as well as the development of anti-corruption programs (On Prevention of Corruption, 2014);

4) conducting anti-corruption expertise;

5) development of draft Anti-Corruption Strategy and State Anti-Corruption Program for the Implementation of the Anti-Corruption Strategy; formation and implementation of anti-corruption policy, development of draft regulatory legal acts on these issues, etc. Each of the measures to ensure the implementation of anti-corruption policy can be applied by a specific entity. For example, the NACP is authorized to carry out the following measures: organizing research on the study of the situation with corruption; approval of anti-corruption programs of state bodies, authorities of the Autonomous Republic of Crimea, local self-government bodies, development of a standard anti-corruption program of a legal entity; the National Council on Anti-Corruption Policy under the President of Ukraine is authorized to carry out the following measures: analysis of national anti-corruption legislation and measures for its implementation; monitoring and analysis of the effectiveness of the implementation of the anti-corruption strategy, making proposals to improve the interaction of bodies responsible for its implementation; participation in the preparation for the submission by the President of Ukraine of draft laws in the field of prevention and counteraction to corruption, etc. (On Prevention of Corruption, 2014).

The measure becomes a tool for ensuring the implementation of anti-corruption policy after its implementation in a specifically defined: a) legal form, which is implemented through the adoption of regulatory legal acts; adoption of administrative (individual) acts; conclusion of administrative agreements; performance of other legally significant actions; b) non-legal form, which is implemented through the implementation of organizational actions; performance of material and technical operations, holding meetings or consultations (Yakovlev, 2016: 100).

Regarding the legal form of objectification of measures to ensure the implementation of anti-corruption policy, we would like to separately draw attention to the fact that the National Council on Anti-Corruption Policy under the President of Ukraine is the entity that is not authorized to apply the tools to ensure the implementation of anti-corruption policy that are covered by the legal form and have specific legal consequences. This is due to the fact that any decisions made within the competence of this body are of an interim nature and are submitted for consideration by the President of Ukraine in the form of proposals to improve the interaction of bodies responsible for its implementation; proposals for draft laws, drafts of other regulatory legal acts in the field of preventing and combating corruption; messages of the President of Ukraine to the people, annual and extraordinary messages to the Verkhovna Rada of Ukraine on the internal and external situation of Ukraine in terms of the implementation of anti-corruption policy, etc. Thus, the use of instruments to ensure the implementation of anti-corruption policy is primarily entrusted to the NACP. Such instruments include: adoption of regulatory legal acts, adoption of acts of individual action (including registration actions); conclusion of administrative agreements. In accordance with the provisions of paragraph 18 of Art. 4 of the Code of Administrative Procedure of Ukraine (2004), a regulatory legal act is an act of management of a subject of power, which establishes, changes, terminates (cancels) general rules for regulating similar relations, and which is designed for long-term and repeated application.

Regulatory legal acts of the NACP are adopted in the form of orders (in accordance with the provisions of Article 7 of the Law of Ukraine “On Prevention of Corruption”) on issues within its competence and are mandatory for implementation as regulatory legal acts (On Prevention of Corruption, 2014). An example of regulatory legal acts of the NACP as instruments for ensuring the implementation of anti-corruption policy can be the orders: “On Approval of the Form of Declaration of a Person Authorized to Perform State or Local Self-Government Functions, and the Procedure for Filling Out and Submitting a Declaration of a Person Authorized to Perform State or Local Self-Government Functions” (2021); “Regulations on the Department of Educational Work and Educational Programs” (2020); “On Conducting

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Integrity Checks and Monitoring the Lifestyle of Employees of the National Agency for the Prevention of Corruption” (2020); “Procedure for the Formation, Maintenance and Publication (Provision) of Information of the Unified State Register of Declarations of Persons Authorized to Perform State or Local Self-Government Functions” (2021), etc.

As for administrative acts, at the legislative level, they mean decisions or legally significant actions of an individual nature that are adopted or committed by an administrative body to resolve a specific case and are aimed at acquiring, changing, terminating or exercising the rights or obligations of individual persons. The possibility of adopting administrative acts in electronic form is not an exception. Administrative acts of the NACP as instruments for ensuring the implementation of anti-corruption policy can be adopted as a result of the approval of the anti-corruption program of a specific state body, a body of power of the Autonomous Republic of Crimea, a local self-government body. Also, a type of administrative acts of the NACP will be the provision of conclusions on the presence or absence of a conflict of interest in the activities of certain persons authorized to perform state or local self-government functions, and persons equated to them, the application of other provisions of anti-corruption legislation.

Actions as administrative acts include those aimed at changing the legal position, changing existing legal relations. An example in the context of the NACP’s activities would be maintaining the Unified Portal of Whistleblower Reports, the Unified State Register of Declarations of Persons Authorized to Perform State or Local Self-Government Functions, and the Unified State Register of Persons Who Have Committed Corruption or Corruption-Related Offenses. Administration of registers in this case would be a legally significant action consisting in officially recording facts or individual issues that have legal significance.

Regarding administrative agreements as a tool for ensuring the implementation of anti-corruption policy, we note the following. The features inherent in administrative agreements that can be concluded as a tool for ensuring the implementation of anti-corruption policy include: 1) one of the mandatory parties must be the NACP; 2) there is a consensus of the parties – an administrative agreement can be concluded only if there is an agreement on all its substantive components regarding the implementation of anti-corruption policy; 3) the conclusion of an administrative agreement is carried out in the form of a contract, agreement, protocol, memorandum, which is its external characteristic; 4) the content of the administrative agreement is the mutual rights and obligations of its parties in the public legal sphere, related in one way or another to the prevention of corruption; 5) it is concluded on the basis of the provisions of special anti-corruption legislation, while the detailing of individual aspects provides for subordinate legislation (for example, issues of form, content or procedure).

Non-legal forms of activity of authorized entities do not have legal consequences. A manifestation of the implementation of measures to ensure the implementation of anti-corruption policy, expressed in a non-legal form, are: holding meetings, conferences, assemblies, discussions of the NACP, including the possibility of remote participation (online) in the video conference mode; implementation by the NACP of coordination, methodological support and analysis of the effectiveness of the activities of authorized units (authorized persons) on the prevention and detection of corruption; informing the NACP of the public about the measures taken to prevent corruption, implementing measures aimed at forming a negative attitude towards corruption in the minds of citizens; involving the NACP of the public in the formation, implementation and monitoring of anti-corruption policy (On Prevention of Corruption, 2014).

As for material and technical operations, they can include office work, statistical, reference, information technology and other operations. In general, it is material and technical operations as an expression of a non-legal form that are the most voluminous part of the activities of subjects of power. Thus, the National Council on Anti-Corruption Policy under the President of Ukraine carries out an analysis of national anti-corruption legislation, and the NACP analyzes: the effectiveness of the activities of authorized units (authorized persons) on the prevention and detection of corruption; the state of prevention and counteraction to corruption in Ukraine, the activities of state bodies, authorities of the Autonomous Republic of Crimea and local self-government bodies in the field of prevention and counteraction to corruption; statistical data, research results and other information regarding the situation with corruption.

Therefore, ensuring the implementation of anti-corruption policy is based on existing tools that can be used by authorized entities in the manner and through measures specified by law.

**Conclusions.** In conclusion, we conclude that in order to establish the concept of “mechanism for ensuring the implementation of anti-corruption policy”, the qualitative and substantive features of the concepts that

form it (“mechanism”, “ensuring”, “implementation”) were investigated both in the general legal sense and for the purposes of determining anti-corruption policy. The concept of “ensuring the implementation of anti-corruption policy” was defined and the following features were identified: 1) it is substantively formed from a set of legal measures and means that must correspond to the state of social relations, the conditions of integration into the European Union; 2) it is qualitatively a system of guarantees aimed at creating effective conditions and practical implementation of the directions of state activity in the field of preventing and combating corruption; 3) it acquires legally significant consequences only in the case when its substantive components are regulated by legal norms (mainly by norms of administrative law, which is mediated by the specifics of preventing corruption).

The content of the principles of anti-corruption policy will depend on a set of nationally determined factors, but will have a single direction – preventing corruption. Attention is paid to the correlation of the concepts of “principles of anti-corruption policy” and “principles of ensuring anti-corruption policy”. It is proven that the qualitative and substantive characteristics of the principles of ensuring the implementation of anti-corruption policy are associated with those entities that carry out this type of activity.

The term “tools” is used as a generalizing one and one that combines measures and methods of ensuring the implementation of anti-corruption policy, which is justified by the following: 1) the use of the term “measures” in the anti-corruption sphere is associated with the designation of specific areas of influence on overcoming the specified negative phenomenon; 2) the term “method” – is used to indicate the exact manner in which the normatively established influence on a specific object that is subject to regulation is carried out; 3) the concept of “tools” reflects the qualitative characteristics of both measures and methods of ensuring the implementation of anti-corruption policy in their dialectical relationship.

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## МЕХАНІЗМ ЗАБЕЗПЕЧЕННЯ РЕАЛІЗАЦІЇ АНТИКОРУПЦІЙНОЇ ПОЛІТИКИ ТА ЇЇ ОКРЕМІ ЕЛЕМЕНТИ ЯК УМОВА ЄВРОПЕЙСЬКОЇ ІНТЕГРАЦІЇ УКРАЇНИ

**Василь НАСТЮК,**

*професор кафедри адміністративного права  
та адміністративної діяльності*

*Національного юридичного університету імені Ярослава Мудрого,  
доктор юридичних наук, професор,  
nastykvy1952@gmail.com  
orsid.org/0000-0003-4977-4181*

**Антоніна СЛАВИЦЬКА,**

*Верховна Рада України,  
кандидат юридичних наук  
slavka3636@urk.net  
orsid.org/0000-0001-7321-1763*

**Наталія БІЛАК,**

*викладач Одеського державного університету внутрішніх справ,  
член Комітету з питань конституційного правосуддя та прав людини  
Одеської області Рада адвокатів,  
кандидат юридичних наук  
natalyodk2016@gmail.com  
orsid.org/0000-0001-8487-8440*

Стаття присвячена проблематиці антикорупційної політики, що є вагомим складовим демократичного устрою в Україні. **Метою** є встановлення сутності механізму забезпечення та реалізації антикорупційної політики, що деталізується через детермінацію окремих складових цього механізму, зокрема заходів та способів забезпечення реалізації антикорупційної політики, що в подальшому будуть іменовані як інструменти забезпечення реалізації антикорупційної політики та принципів забезпечення реалізації антикорупційної політики. **Методи:** при здійсненні цього дослідження використано загальні та спеціальні методи наукового пізнання. Метод порівняльного аналізу було використано для визначення якісних характеристик механізму забезпечення реалізації антикорупційної політики. Метод аналізу було використано при детермінації якісних та кількісних ознак, що характеризують особливості виділення структурних елементів механізму забезпечення корупції. Формально-логічний метод використано для встановлення ознак та сутності окремих структурних елементів механізму забезпечення реалізації антикорупційної політики.

**Результати та висновки:** в результаті встановлено, що в Україні нагальною є потреба в коригуванні антикорупційної політики таким чином, щоб наявні її складові були удосконалені до умов євроінтеграції. Доцільним є використання комбінованого підходу до структуризації механізму забезпечення реалізації антикорупційної політики та виокремлення таких його складових: 1) способи формального втілення антикорупційної політики; 2) нормативно-правове регулювання забезпечення реалізації антикорупційної політики; 3) інституційне забезпечення реалізації антикорупційної політики; 4) заходи та способи забезпечення реалізації антикорупційної політики, що в подальшому будуть іменовані як інструменти забезпечення реалізації антикорупційної політики; 5) принципи забезпечення реалізації антикорупційної політики; 6) процедури забезпечення реалізації антикорупційної політики. Термін «інструменти» використано як узагальнюючий та такий, що об'єднує заходи та способи забезпечення реалізації антикорупційної політики, що обґрунтовується наступним: 1) використання терміну «заходи» в антикорупційній сфері пов'язано з позначенням конкретних напрямів впливу на подолання означеного

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негативного явища; 2) термін «спосіб» – використовується для позначення того, яким саме чином здійснюється нормативно встановлений вплив на конкретний об'єкт, що підданий впорядкуванню; 3) поняття «інструменти» відображає якісні ознаки як заходів, так і способів забезпечення реалізації антикорупційної політики в їх діалектичному взаємозв'язку.

Встановлено, що захід як елемент цілісного механізму перетворюється на інструмент забезпечення реалізації антикорупційної політики лише після його втілення у конкретно визначену: а) правову форму, яка реалізується через прийняття нормативно-правових актів; прийняття адміністративних (індивідуальних) актів; укладання адміністративних договорів; вчинення інших юридично значимих дій; б) неправову форму, яка реалізується шляхом здійснення організаційних дій; виконання матеріально-технічних операцій, проведення нарад чи консультацій. Запропоновано підхід до трактування визначення принципів антикорупційної політики в широкому значенні через віднесення до них як загальних принципів функціонування суб'єктів владних повноважень, так і врахування спеціальних принципів запобігання корупції.

**Ключові слова:** корупція, державна політика, публічний інтерес, впорядкування, механізм принципи, інструменти, антикорупційна складова.

## INTERNATIONAL CUSTOMS INTERESTS AND CUSTOMS SECURITY

*The purpose of the article is to present the results of the authors' research on international customs interests and security, to determine the main customs interest of the country, and to outline the prospects for the development of international customs policy and customs. The article determines that the main customs interest of the country has always been and will remain the passage of goods across the customs border with full compliance with the conditions for the movement of these goods, and the conditions are compliance with the volume, condition and quality of goods declared in customs documents; payment of taxes in accordance with the Customs Tariff and the Tax Code in full, taking into account the confirmed benefits; safety of goods for their use in the country; compliance with the established restrictions: prohibitions, quotas for goods, technical requirements for goods, availability of licenses, certificate of The article emphasizes that it is in the international customs interest to ensure that only safe and high-quality goods with full information about them cross customs borders. The article identifies the areas of ensuring the country's customs interests, which are achieved not only through innovative development of customs, but also through the simultaneous joint coordinated development of all institutions controlling the quality, safety, consumer value, purchase and sale of goods in the territory of countries around the world. The article defines that international customs interests are the provision of such a level of customs control by the countries of the world which will enable the movement of goods which will meet international quality and safety standards, with complete and reliable information about the production of goods, the chain of their movement; cost, costs of movement and security, taxes and fees throughout the supply chain of goods; the possibility of using this information not only by controlling structures, but also by all users of goods (buyers, carriers), The article notes that it is time to unify control procedures not only within the World Customs Organization, but also in the structures that need to be created – the World Tax Structures and those that control the quality and safety of goods. The authors of the article conclude that the future of world trade is the formation of a mechanism for an international system for obtaining, accumulating, storing and exchanging unified, complete and reliable information on the production, movement, sale and use of safe and quality goods, and an international database on these goods with mass access to it is the future stage of world security.*

**Key words:** customs policy, customs, customs affairs, EU, customs regulation, foreign trade operations, mechanisms of development, international customs policy, international trade, tax control, unification, product quality, system, international database, human security.

**JEL Classification:** O23, H30, F20.

### Pavlo PASHKO

Professor at the Department  
of Economics and Business  
Technologies,  
State University "Kyiv Aviation  
Institute",  
Honored Worker of Education  
and Technology of Ukraine,  
Doctor of Economics, Professor  
[pashko.pavlo@gmail.com](mailto:pashko.pavlo@gmail.com)  
[orcid.org/000-0002-2697-751X](https://orcid.org/000-0002-2697-751X)

### Daliana PASHKO

State University "Kyiv Aviation  
Institute"  
Doctor of Science (Economics),  
Assistant Professor  
[pashko.dalyana@gmail.com](mailto:pashko.dalyana@gmail.com)  
[orcid.org/0000-0002-1160-6396](https://orcid.org/0000-0002-1160-6396)

**Introduction.** The world stands on the threshold of a new technological era, with new trends in global economic development currently forming, based on the integration of various technologies (Hryshchuk, 2020). The knowledge revolution is replacing the information revolution, which gave birth to computing, telecommunications, robotics, micro and fiber-optic technologies, biotechnology, etc. In the future, apparently, we may witness the synthesis of nano-, bio-, info-, and cognitive technologies. Goods moving across borders will not only be identified by their physical parameters but will also be marked using the results of such a synthesis. Marking with the standard International Article Number barcode system, which is used globally for unique identification of goods in retail trade and other sectors, has already become common practice, helping to determine the country of origin of the goods and providing some information about the manufacturer or the company product. An extension of this marking has become two-dimensional Quick Response (QR) codes, which can store up to 3 kilobytes of information. For example, these codes can be used as a source of partial information for the identification of goods during their movement across customs borders. It's possible that new



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technologies will allow for the increased volume of information that will “accompany” the goods, and perhaps it will be enough to input some kind of marker that serves as a password for information about the goods stored somewhere in the clouds... These are technological issues, and their application depends on the objectives and willingness of countries to create a system to control the movement of goods from production to the end user. And this, in turn, is a matter of policy, which each state applies to protect its interests, one of which is supporting the competitiveness of domestic goods. But the world is changing very rapidly, and transparency of borders, promoting honest actors, and facilitating trade during a period when countries will attempt to push their own goods onto the markets of other states, will remain relevant. The national interests of individual countries will gradually transform into global interests. One such interest will be the honesty and safety in the movement of goods, which, as a criterion, is very initially and limitedly defined today in the WCO SAFE Framework of Standards. Subsequent steps, after the creation of the World Trade Organization, the World Customs Organization, and other international bodies tasked with creating opportunities for simplified international movement of goods, could involve the creation of a World Tax Organization and various international structures to control the quality and safety of goods. However, goods will continue to move between the countries of the world, and harmonizing national protection policies with international cooperation policies will remain essential. Customs policy, as the policy controlling the movement of goods across the customs border, will require its own indicators that will allow for comparing the level of countries in its implementation. New technological eras will require the creation and use of new mechanisms and means of control. These tasks must be considered now in order to progressively ensure the achievement of international customs interests and strengthen the protection of international customs security.

**The purpose of the article** is to try to determine the directions and the way to achieve international customs interests, the future of world trade which will ensure international customs security as a component of international human security.

**Analysis of recent research and publications.** Consideration of the problems of determining and ensuring customs interests in the scientific literature is not yet very common. This is because security, as a state of ensuring interests, should be assessed by indicators that are mostly related to the sphere that is outside the information environment of the customs service. Therefore, customs experts do not analyze the indicators that assess the state of economic, environmental, veterinary, military, cultural and other national interests. And the researchers of these interests are not customs experts. The assessment of customs interests is simplified to the assessment of the work of customs units, which is interesting from the point of view of assessing customs security, i.e. assessing the ability of customs to fulfill the tasks of the state to ensure customs interests. But this is where the problem lies, when the work should be evaluated by the level of fulfillment of tasks, and the tasks are narrowed down to the fiscal component in terms of the amount of budget revenues, because other tasks cannot be formulated due to the lack of a mechanism for assessing the level of achievement of these tasks. This creates a vicious circle. Attempts to formulate scientific approaches in this direction have been made by scholars I. Berezniuk, S. Shevchuk, A. Miroshnychenko, Y. Shtyk, O. Chumak, and P. Pysnoy. Therefore, this article is a step towards the scientific community's realization of the importance of the problem of comprehensive assessment of the state of customs interests, which are changing and supplementing before our eyes, and new mechanisms arise for their implementation which did not exist before.

**Summary of the main material. *Economic Policy.*** The ultimate goal of both internal and external policies of each state is to protect its national interests. People residing within a country have united at proper time to ensure the protection of their interests as individuals, as well as their social interests – property, labor, family, nation, religion, language, history, etc. Associations of humanity formed states, leading to the emergence of state interests that changed over time depending on the form of government, relationships with neighboring states, the distribution and use of natural resources, production, and trade. National interests of a country represent the interests of the individual, society, and state (On National Security of Ukraine. Law of Ukraine, 2018).

The state forms its policy to protect national interests by establishing doctrines, concepts, strategies, programs, and plans to achieve the desired level of ensuring national interests and creating a set of mechanisms, means, instruments, and methods for implementing its strategic interests.

The process of serving national interests is very complex, so the state, determining its strategic interests (e.g., in the country's constitution), forms the components of national policy: economic, military,

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social, environmental, informational, industrial, and other policies. And for the implementation of these components, appropriate state bodies are created: ministries, departments, services, etc., along with their territorial structures and territorial administration and self-government bodies.

Based on national values and interests, key tasks are formed, which, by their nature, become the mission and purpose of the state body that forms and implements the relevant policy.

The foundation for maintaining the entire structure of ensuring national interests is the economy – any activity resulting in products, works, and services needed by people (Pynzenyk, 2023). The scale of the economy determines the level of capability to meet the needs of the country's residents.

The current condition of production, purchase and sale of goods and services, and financial flows for each country is formed based not only on domestic capabilities and resources but also by utilizing opportunities for international distribution of production factors and economic interaction among countries of the world, taking into account the influence of international issues.

To ensure their economic interests, states create structures with various names (ministries of finance, economy, industry, agriculture, etc.), but in essence, these are bodies charged with forming and implementing specific policies, which prepare proposals for the formation and improvement of the functioning of the structures that will implement this policy.

While forming their own economic policy, the state also forms mechanisms for regulating the movement of goods and services across their borders. Historically, in conditions of peaceful coexistence of countries, the main mechanisms for such regulation have been customs tariff and non-tariff measures. Their purpose is the area of responsibility of economic regulation bodies. Precisely these bodies determine why a specific customs duty, excise, or VAT rate is set for a particular product; they determine why and for what purpose prohibitive and restrictive measures are introduced, such as quotas, licensing, certification of goods, and the introduction of para-tariff or technical restrictive measures.

However, non-tariff measures can be introduced not only to ensure economic interests. For example, restrictions on the export of cultural valuables primarily serve to protect public interests and the state's history; control over the import of literature that calls for changes in the state system serves to protect state interests; control over food quality protects human health; banning the import of freon, which destroys the ozone layer, or industrial waste protects environmental interests; control over dual-use goods protects military interests and security, etc.

Thus, the purpose of external trade regulation measures is determined both by the state bodies responsible for the country's economy and by other state bodies. And if the primary purpose of each state body is to protect a specific part of national interests, then the goal of tariff and non-tariff regulation measures is primarily to protect economic interests and other national interests, mostly in the realm of security (Figure 1).

**Customs Policy.** In essence, regulatory measures constitute the established conditions for the movement of goods and services across borders. The methods of control over the conditions for the movement of goods and services differ. While the sphere of international services, such as scientific and technical cooperation, freight and transportation services, leasing, franchising, consulting, processing, repair, maintenance, professional services (accounting, legal, marketing, design, etc.), insurance, tourism, telecommunications, etc., is mostly regulated and controlled through financial control over the payment for these services, for controlling the movement of goods, the state creates a separate direction: customs policy.

The conditions for goods crossing the customs border are:

- compliance with the volume, condition, and quality of goods declared in customs documents;
- payment of taxes according to the Customs Tariff and the Tax Code in full, considering any confirmed exemptions;
- the safety of goods for use within the territory of Ukraine;
- adherence to established restrictions: prohibitions, quotas on goods, technical requirements, availability of licenses, certificates, etc. The specifics of their control precisely form the customs policy itself (Pashko, 2024).

Customs policy, like any other policy, is a system of principles and directions of the state's activities, mechanisms, and structures aimed at protecting national interests. If every state structure aims to protect a certain part of national interests, then it is the customs policy that is aimed at protecting customs interests, which make part of national interests and which are ensured and implemented through the practice of customs affairs (Pashko, 2009).

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The definition of customs interests separately from economic interests is due to the fact that the conditions for the movement of goods across borders are related to various areas of state regulation. Therefore, it is inefficient to create several structures for their control, because in fact this is control at one point – at the moment the goods cross the customs border, and the state assigns the customs authorities to implement these interests. Customs interests are essentially linked to controlling the conditions for the movement of goods across the customs border, which ensures a number of various national interests, entrusted to different state bodies.

State bodies that set the conditions for the movement of goods across the border usually do not control the fulfillment of these conditions at the customs border but delegate this control to be exercised as part of implementation of the customs policy.

If we consider customs policy as a “black box”, the state defines the conditions for the movement of good across the customs border at the input, and at the output, it desires to have goods that cross the customs border with full compliance with these conditions. The consumers who receive the final result are the country’s residents, and the state bodies control the condition of achievement of the final result, which bodies, in turn, adjust the conditions for the import of goods.

To fill this “black box”, it is necessary to define what constitutes full compliance with the conditions for the movement of goods across the customs border, when, how, and where these conditions are controlled, and who controls them, etc. The answer to these questions is provided by customs policy, defined by the state, which specifies, for example, that control over the conditions for the movement of goods is exercised through customs affairs, and the customs authorities of the country perform this work. In most countries worldwide, these principles form the foundation of customs policy.

In Ukraine, the main principles of customs policy were established in 1991: in April, the Foreign Trade Act was adopted, which defined how foreign trade was regulated and which conditions for the movement of goods across the border required control. In June, the Customs Affairs Act was adopted, which defined what customs affairs was and that the customs service would precisely deal with them. In December, the President of Ukraine created the Customs of the country and appointed its head, and the next day, the Customs Code of Ukraine was enacted.

**Customs Affairs.** Customs affairs, as a mechanism for achieving the goals of customs policy, have two components: defining the rules for controlling the conditions (customs control procedures and recording its results through customs clearance), directly exercising this control and the associated management functions in customs affairs. Today, an important component of customs affairs in every country (not just customs control, but also management in customs) is multifunctional complex systems like the “Electronic Customs,” without which it is impossible to deal with customs affairs today (Alishkauskas, 2023).

The Customs Code of many countries is based on the Kyoto Convention and defines the rules for controlling the conditions of movement of goods, the rights and duties of customs officers as part of exercising this control, the intermediaries (brokers, declarants, customs warehouse and terminal owners, carriers, etc.) who assist in the process of exercising control, and the specifics of declaring certain types of goods, etc.

In different countries, customs may be an independent state body or part of another government agency (for example, the Ministry of Finance or the Ministry of Economy), or it may be integrated with tax or border services. The function of controlling the conditions of movement of goods across the border may also be fully entrusted to the customs, or, for example, control over payment of taxes, as a condition for the movement of goods across the border, may be exercised by the tax service, etc. Certain functions of these conditions for the movement of goods, such as radiation monitoring, may be exercised by border services. The specifics of fulfilling customs affairs are approved by national legislation, but the vast majority of controls at the customs border are exercised by the country’s customs.

Customs policy defines the main goals, tasks, functions, and mechanisms of customs affairs. The ultimate goal of customs affairs, as well as customs policy, is to ensure that the conditions for the movement of goods across the border are adhered to. However, as part of controlling the fulfillment of conditions, customs may also face additional goals. For example, a condition for the movement of goods across the border might be the availability of a quota for movement. The task of customs is to prevent goods from exceeding the set quota. The quota is confirmed by a certificate. Customs’ task is to verify the availability of this certificate. The condition itself is confirmed by the government agency that issued the certificate. In the case of a condition for the movement of goods, such as payment of taxes, it is the customs that

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collects these taxes. Thus, customs not only controls but also implements and ensures this condition. To ensure the completeness of tax payments, customs checks the accuracy of the customs value declaration, which can only be verified by accessing the sources of information about components of the value. This is achieved not only through analytical work but also through intelligence activities performed by special customs structures.

**Customs Interests.** Customs, in its evolutionary development, has gone through several stages of tasks assigned to it by the state, which essentially also became customs interests: the fiscal function of customs was to collect taxes by controlling and implementing the tasks of customs tariffs; by collecting these taxes, the state also entrusted customs, through control, with indirectly protecting its economic interests and domestic industries through non-tariff regulatory measures; the next stage involved tasks aimed at protecting public health and safety, not only through control, but also directly combating drug trafficking and illegal movement of weapons; later, customs was tasked with assisting in protecting the environment; all controls always lead to increased time for its completion, so a logical task was to facilitate economic development, trade, and investment, shifting customs' role from control to speeding up and assisting stakeholders; the imperatives of our time tasked customs with strengthening control over the movement of goods that could be used in terrorist activities; such measures formed framework security standards that combined simplification and intensification of control based on trust in honest actors; the advent of the Internet made it possible to exercise customs control over the entire supply chain of goods in different countries; such control is based on the availability of information about the goods, their cost, weight, carriers and owners, which created the task of processing such information that the "Electronic Customs" proceeded to perform; at the next stage, it became possible to control and compare information not only about imported goods, but also about goods sold to the end consumer as imported, which can be done using artificial intelligence; the next stage for controlling the production, movement and sale of goods will be the introduction of unified signs (marking) of events/ products, which will ensure control throughout the entire chain of movement of goods.

Each new stage has added and will add new functions of control for both customs and other state bodies. However, the primary customs interest of the country has been and will remain the passage of goods across the customs border with full compliance with the conditions of their movement. All other customs interests are achieved through this primary interest. Both the purpose and mission of customs is to ensure the passage of goods across the customs border only subject to full compliance with the conditions for crossing, defined by the state through various government bodies.

Control over the conditions of crossing the border comprises:

- verifying the accuracy of the volume, value, condition and quality declared in customs documents;
- monitoring the receipt of taxes to the relevant state accounts and verifying their accuracy;
- controlling and verifying the authenticity of documents confirming the safety of goods and their usability within Ukraine or for export (environmental, veterinary, phytosanitary, and other documents and permits);
- verifying the established restrictions on goods and foreign trade entities regarding the import/export of goods and the passage of goods in compliance with these restrictions, etc. This is ensured by customs control and customs clearance.

Ensuring the compliance with these conditions includes:

Establishing and ensuring the functioning of customs bodies;

- creating and ensuring the functioning of organizational and economic mechanisms for receiving information about the conditions for crossing the customs border and ensuring their verification and compliance;
- combating customs violations and smuggling;
- forming conditions for cooperation and collaborating with intermediary enterprises in performing customs affairs, etc. [4]. This is achieved through the formation and operation of the country's customs.

Thus, the direct national customs interests of a country can include:

- the passage of goods across the customs border with full compliance with the conditions of their movement;
- the existence and security capability of a structure (such as the country's customs) that ensures the adherence to the conditions for crossing the customs border;
- timely collection of all taxes and customs duties;



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- protection of the economic interests of domestic enterprises and national industry, promoting their economic development, trade, and investments;
- protection of society, its historical and cultural heritage, preventing the importation of products with low moral and ethical content, that promote interethnic conflicts or separatism;
- protection of human health from substandard and dangerous imported goods;
- protection of the domestic market from smuggled and low-quality goods;
- effective fight against drug trafficking and illegal movement of firearms;
- guaranteed protection from international terrorism;
- protection of the environment from pollution by imported hazardous substances;
- ensuring the protection of intellectual property rights;
- country's participation in international information exchange with the guarantee of information security (trade secrets and confidentiality of personal information);
- simplicity of international trade;
- continuous control of goods throughout the entire supply chain;
- adaptation of the customs service to the international system of customs relations;
- implementation of the SAFE Framework of Standards;
- creation and storage of information regarding the movement of goods from producer to end consumer, identification features, and the value of goods at each stage, which can be freely used by the international customs and tax community (Pashko, 2022).

**Customs Security.** National security is the condition of protection of national interests. Customs security is the condition of protection of customs interests. "Condition" here refers to an estimative characteristic. If we evaluate the condition of protection of the primary national customs interest, we need to assess the completeness of customs control over the conditions of movement of goods across the customs border. Given the imperatives of our time aimed at facilitating the actors by accelerating and simplifying the movement of goods, there arises a need to assess the effectiveness and efficiency of customs control.

Often, customs policy is assessed based on the indicators of export and import in foreign trade. Such an assessment of the effectiveness of applied regulatory measures is made at the level of assessing overall trade flows and their impact on the economy, as well as on indicators of impact on production, average prices, and trade in individual goods (Balassa-Noland, Grubel-Lloyd, Laisperes, Paasche indices, current account balance, comparison of export and import both as a whole and for individual goods, etc.). But these are assessments of the effectiveness of foreign trade regulation. These are not indicators of customs policy. They are indicators of economic policy, because it is the economic bodies of the state that set the conditions for the movement of goods across the border. They precisely are responsible for the balance of foreign trade operations. Customs, in turn, is responsible for the completeness and accuracy of controlling these conditions. This means that the assessment of customs policy is a relative, to a certain extent subjective category, which is estimative in nature. In this sense, many different security assessments are made using a scale of assessment from low to high (unsatisfactory, satisfactory, good).

Customs security parameters can be assessed by comparing the values of indicators that track the level of achievement of customs interests or by assessing the useful effect of dealing with customs affairs.

However, both approaches are derived from the essence of the goal of customs policy: are there goods in the country that have been moved across the border in violation of the conditions of their movement, and how many such goods are there? And customs itself cannot provide an answer to this question. The condition of customs security can be assessed by the body that determines its required level (Parliament, Cabinet of Ministers) through a relative assessment based on comprehensive information from various state bodies that define the conditions for goods crossing the customs border, as the condition of the result of controlling these conditions – through the availability and number of goods in the country moved across the border in violation of these conditions. Thus, assessment of customs security must be made based on criteria used by consumers (government bodies) for their purposes, which, in turn, forms the basis for setting the conditions for crossing the customs border. The assessment of customs security is feedback on the effectiveness and completeness of the established tariff and non-tariff regulatory measures. This complex assessment is empirically made by many countries or based on indirect auxiliary indirect indicators, because it is impossible to collect official statistics on the number of violations directly from the violators. Therefore, the lack of objective indicators for such an assessment leads to subjective

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assessments and proposals, which are sometimes based on promotional and populist methods and serve not the state's, but rather corporate and political goals.

**Customs Security Capacity.** The protection of customs interests is the purpose of customs policy, but it is also the purpose of customs affairs. The condition of customs affairs, as implemented by customs, can be assessed through the condition of customs security capacity, i.e., the ability of the customs to perform its functions (Pashko, 2009). This task is fulfilled by the country through the assessment of customs affairs using various indicators. For example, as part of the TTFSE program supported by the International Monetary Fund, economic efficiency indicators included the amount of customs taxes collected; the share of customs duties in the total tax revenue; the share of wages in collected taxes; the volume of trade turnover per customs employee; the number of declarations per customs employee; and the cost of processing a single declaration (Customs Modernization Handbook, 2005). Thus, the absolute values of indicators (considering the country's specifics and external factors) provide an opportunity to obtain a clear picture of the degree of efficiency of resource spending and highlight weaknesses that require increased attention. These indicators are used, for example, by international organizations to provide recommendations on the direction of customs affairs reorganization in countries.

Customs affairs are the means of implementing customs policy, with customs being the primary subject responsible for ensuring customs security of the country. Its task is to form a system for the movement of goods across the customs border with the maximum possible (ideally full) control; ensuring compliance with the conditions for crossing the customs border; implementing a package of measures in customs affairs capable of counteracting both internal and external threats and challenges in the area of customs economic relations; ensuring the ability to achieve the necessary level of reliability, stability, security, and effectiveness of country's customs.

Reliability (the ability to maintain an optimal level of customs affairs over time within established limits), stability (timely and sufficient response by customs to external and internal threats and challenges), effectiveness (the extent of achievement of the goal by customs, which characterizes the ability of the system to perform its assigned functions in the most economical way), and security (the level of safeguarding the vital interests of the customs authority from internal and external threats) are the basic indicators of customs security capacity.

The mechanisms for measuring the effectiveness and efficiency of customs administrations (WCO Performance Measurement Mechanism, 2024), developed by the World Customs Organization and structured around four dimensions of customs performance (trade facilitation and economic competitiveness; revenue collection; enforcement, security, and public protection; organizational development), which help determine KPIs for customs, can be part of the assessment of both customs security capacity and customs security.

The modern information environment, the availability of convenient technical means for recording, reading, receiving, storing, and transmitting information about goods throughout their movement/sale chain, changes the approach to traditional methods of controlling the movement of goods across the border, provides an opportunity to enhance the level of this control (increasing overall customs security in the country), but it also creates additional tasks for states, because such total control, which has always been the task of customs, can only be achieved through the joint efforts of various state bodies, requiring appropriate legal and organizational changes.

Customs authorities worldwide in their work are trying to account for the changes in the nature of trade, which are based on the rapid development of e-commerce. This can only be done through large-scale, secure exchange of unified information. It is time to transition from e-government and e-customs, where state bodies exchange electronic documents, to i-customs (information-customs), where the state, as part of the information-government program, will form a unified state information environment, which will also include information about goods produced in Ukraine, moved across its customs border, sold, and stored within the country, information about their quality and threats to society, and data about violators of state rules regarding the use of these goods, etc. (Pashko, 2024; Pashko, 2024).

**International Customs Interests.** National interest ultimately reflects the interest of an individual. A citizen should have access to a convenient mechanism for verifying the authenticity of information about the safety of goods they purchase, the legality of their importation into the country, tax payments, and product quality. Customs interest is to ensure that only safe and high-quality goods, with complete

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information about them, cross customs borders. International customs interest is to ensure that precisely such goods are moved across customs borders.

The protection of a country's customs interests is achieved not only through the innovative development of customs affairs, but also through the simultaneous coordinated development of all institutions that control the quality, safety, consumer value, purchase, and sale of goods worldwide. International customs interests are about ensuring a level of customs control by countries around the world that allows for the movement of goods that meet international quality and safety standards, with complete and reliable information about the production of goods, their movement chains, cost, expenses for transportation and security, taxes, and duties along the entire supply chain. This information should be available not only to controlling structures but also to all users of goods (buyers, carriers, warehouse owners, auditors, sellers, and end consumers). It is highly likely that customs will become a structure primarily focused on security functions at the border, while the fiscal function will be performed by a unified tax structure within the country. Customs affairs will expand and be improved through the collection, transmission, and exchange of information about goods that are moved across the customs border and sold within the country.

The time has come to unify control procedures not only within the framework of the World Customs Organization, but also in the structures that already need to be created – global tax structures, those responsible for controlling product quality and safety. This requires a unified description of goods, which will expand and complement the existing customs classifiers. Unified marking of goods as part of production is required as well, which can already be done based on a universal event (product) indicator, among many other unifications. The capabilities of the new technological framework, which have already begun to be embodied in specific international mechanisms and implemented in existing means, allow for enhanced control over the movement of goods across customs borders: this includes product marking with an increased volume of information about its physical characteristics (price, weight, composition, safety, etc.); storing information about the movement of goods throughout global supply chains in “clouds”; physical marking of goods using cloud information by all controlling agencies, and most importantly, by all users of the goods.

Increasing the level of ensuring international customs interests across the countries will be achieved by creating international and interdepartmental unified systems for controlling the production, movement, and sale of goods, with mandatory uniform systems for the electronic accounting of the purchase and sale of goods; the ability to determine and electronically track the taxation base; an integrated electronic system for tracking the movement of goods throughout the supply chain, including across different countries; continuous tax, customs, and audit control from the border to the end consumer, based on a unified merchandising description of products, with its introduction into accounting tax, and customs records, which will be conducted electronically; a universal event (product) indicator when marking manufactured goods and its processing along the supply chain, including as part of customs control, using artificial intelligence.

**Conclusions.** International customs security is becoming an important lighthouse that highlights the directions and path to achieve international customs interests. The future of world trade is the formation of a mechanism for an international system for obtaining, accumulating, storing and exchanging unified, complete and reliable information on the production, movement, sale and use of safe and quality goods. An international database of these products with mass access is the next step in world security. The condition of the component of such a mechanism, which will be charged with the movement of goods across customs borders, information about which will be available in the International Database, will constitute international customs security as part of International human security.

Only the transition to a new level of formation of international customs policy and the innovative development of international customs affairs will reliably protect customs interests and ensure customs security both for each country and for the international community as a whole.

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## МІЖНАРОДНІ МИТНІ ІНТЕРЕСИ ТА МИТНА БЕЗПЕКА

**Павло ПАШКО,**

*професор кафедри економіки та бізнес-технологій  
Державного університету «Київський авіаційний інститут»,  
Заслужений діяч науки і техніки України  
доктор економічних наук, професор  
[pashko.pavlo@gmail.com](mailto:pashko.pavlo@gmail.com)  
[orcid.org/000-0002-2697-751X](https://orcid.org/000-0002-2697-751X)*

**Даляна ПАШКО,**

*Державний університет «Київський авіаційний інститут»,  
доктор економічних наук, доцент  
[pashko.dalyana@gmail.com](mailto:pashko.dalyana@gmail.com)  
[orcid.org/0000-0002-1160-6396](https://orcid.org/0000-0002-1160-6396)*

*Метою статті є представлення результатів досліджень авторів щодо міжнародних митних інтересів та безпеки, визначення головного митного інтересу країни, перспектив розвитку міжнародної митної політики та митної справи. У статті визначено, що головним митним інтересом країни як був, так і залишиться – пропуск товарів через митний кордон із повним виконанням умов переміщення цих товарів, а умовами є відповідність обсягу, стану та якості товарів, що декларуються в митних документах; сплата податків згідно Митного тарифу та податкового кодексу в повному обсязі із врахуванням підтверджених пільг; безпечність товарів для їх використання на території країни; дотримання встановлених обмежень: заборон, квот на товар, технічних вимог до товару, наявність ліцензій, сертифікатів тощо. У статті підкреслено, що міжнародний митний інтерес – забезпечити, щоб саме безпечний та якісний товар з повною інформацією про нього перетинав митні кордони. У статті визначені напрямки забезпечення митних інтересів країни, які досягаються не тільки інноваційним розвитком митної справи, але і одночасним сумісним скоординованим розвитком усіх інституцій, що контролюють якість, безпеку, споживчу цінність, купівлю та продаж товарів на території країн світу. У статті визначено, що міжнародні митні інтереси – це забезпечення такого рівня митного контролю країнами світу, який надасть можливість переміщувати товари, які будуть відповідати міжнародним стандартам якості та безпеки, з повною*



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*і достовірною інформацією про виробництво товару, ланцюги його переміщення; вартість, затрати на переміщення та забезпечення безпеки, податки та збори на всьому ланцюгу постачання товару; можливість використання цієї інформації не тільки контролюючими структурами, але і всім користувачам товару (покупцям, перевізникам, власникам складів, аудиторам, продавцям, кінцевим отримувачам). У статті зазначено, що настав час уніфікації контрольних процедур не тільки в рамках Всесвітньої митної організації, але і в структурах, які вже потрібно створювати – Всесвітніх податкових структурах, та тих, що контролюють якість та безпеку товарів. Автори статті роблять висновки, що майбутнє світової торгівлі – це формування механізму міжнародної системи отримання, накопичування, зберігання та обміну уніфікованої повної та достовірної інформації про виробництво, переміщення, продаж та використання безпечних та якісних товарів, а міжнародна база даних про ці товари із можливістю масового доступу до неї – це майбутній етап безпечності світу.*

**Ключові слова:** митна політика, митниця, митна справа, ЄС, митне регулювання, зовнішньоторгові операції, механізми розвитку, міжнародна митна політика, міжнародна торгівля, податковий контроль, уніфікація, якість товару, система, міжнародна база даних, безпека людини.

## DIGITAL TRANSFORMATION AS A TOOL FOR EFFICIENT MANAGEMENT: A CASE STUDY IN BUSINESS PROCESS MANAGEMENT

*Successful digital transformation is essential for modern enterprises, directly influencing their competitiveness and long-term sustainability. Managing business processes effectively in this context requires a balance between innovation and practicality, ensuring transparency and stakeholder involvement in decision-making. The aim of this article is to define optimal strategies and tools for managing business processes through successful digital transformation. Digitalization not only enhances operational efficiency but also strengthens competitiveness and long-term sustainability. In this context, businesses must balance innovation with pragmatism while ensuring transparency and stakeholder engagement in decision-making. A significant challenge lies in forecasting the expected impact of digital initiatives and evaluating their feasibility, particularly in relation to democratic values and social equity.*

*To achieve this goal, appropriate research methods have been selected. This study employs a combination of qualitative and quantitative approaches to analyse digital transformation trends and their effects on business process management. A systematic review of current digitalization strategies is conducted, focusing on best practices for implementation. Predictive modelling and data analytics are used to assess the potential outcomes of digital initiatives, while case studies illustrate successful transformations across various industries. Additionally, a stakeholder analysis framework is applied to evaluate engagement levels and decision-making inclusivity.*

*The findings of this analysis indicate that enterprises adopting a structured approach to digital transformation experience improved operational efficiency, enhanced adaptability to market changes, and increased stakeholder participation. The research highlights key factors influencing digitalization success, including organizational readiness, technology integration, and strategic alignment with industry priorities. Moreover, predictive monitoring of business processes enables companies to filter and prioritize digital initiatives that align with sustainable growth objectives.*

*In conclusion, effective business process management in the digital era requires a comprehensive strategy that integrates innovation, transparency, and stakeholder engagement. Organizations should foster initiatives that promote broader access to information and participatory decision-making. Strategic planning should be informed by predictive assessments of digital transformation impacts, ensuring alignment with industry needs and long-term business objectives. Ultimately, a well-defined digitalization strategy enhances competitiveness while upholding principles of social responsibility and inclusive economic development.*

**Key words:** digitalization, business efficiency, entrepreneurship, information accessibility, internet tools.

**JEL Classification:** L21.

### Serhiy SHEVCHENKO,

Associate Professor, Lviv Polytechnic  
National University,  
PhD of Economics  
[shevserhiy@gmail.com](mailto:shevserhiy@gmail.com)  
[orcid.org/0000-0002-5522-3258](https://orcid.org/0000-0002-5522-3258)

**Introduction.** Determining optimal strategies and tools for managing business processes based on successful digital transformation is a pressing task for modern enterprises, as their competitiveness and long-term success depend on it. In the process of digitalization, commercial entities need to find a balance between innovative and pragmatic approaches to development. One of the key tasks is to forecast the expected impact of digitalization and compare different innovative initiatives. Important areas of development for management systems include fostering innovative initiatives, predictive monitoring of commercial activities, assessing factors of digital transformation that impact the competitiveness of business processes, and developing strategic plans focused on industry priorities and consumer needs.

Digital transformation has been widely discussed in academic research as a key factor in improving business process management (BPM) and enhancing organizational efficiency. Various scholars have contributed to understanding the impact of digital technologies on business operations and strategies.

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Among the key contributions of scholars, the following can be highlighted:

– Hammer and Champy (1990) introduced the concept of business process reengineering, which focuses on redesigning core processes for better productivity and quality. Instead of making small, incremental changes, they emphasized the need for fundamental rethinking and restructuring to achieve dramatic improvements in productivity, cost reduction, and quality. Their research argued that many traditional business processes were outdated, inefficient, and filled with redundancies, leading to slow decision-making and wasted resources (Hammer, M., & Champy, J., 1990).

BPR focuses on eliminating unnecessary steps, automating repetitive tasks, and streamlining workflows to ensure faster and more effective operations. A key aspect of this approach is using modern digital technologies, such as enterprise resource planning (ERP) systems and artificial intelligence (AI), to integrate different business functions and enhance overall efficiency. By shifting from a functional (department-based) structure to a process-oriented approach, organizations can break down silos and create seamless, end-to-end workflows.

Ultimately, according to scholars, BPR aims to make businesses more agile, customer-focused, and competitive in a rapidly changing market.

– T. H. Davenport (2018) explored the role of technologies such as AI, Machine Learning, and Robotic Process Automation in optimizing business processes and reducing operational costs. His research highlights the significant role of advanced technologies like Artificial Intelligence (AI), Machine Learning (ML), and Robotic Process Automation (RPA) in transforming business processes. He emphasizes that these technologies can automate repetitive and time-consuming tasks, leading to increased efficiency and reduced operational costs (Davenport, T., 2018). Davenport notes that AI and ML can enhance decision-making by providing deeper insights through data analysis and predictive modelling. Additionally, RPA enables the automation of rule-based processes, freeing up human resources to focus on more strategic tasks. He also points out that the integration of these technologies facilitates better customer experiences by enabling faster responses and personalized services. Davenport concludes that organizations embracing these technologies can achieve a competitive edge by optimizing processes, improving scalability, and driving innovation.

– Bharadwaj et al. (2013) examined how digital business strategies directly influence organizational performance, improving operational efficiency and customer engagement and has significantly contributed to the field of digital business strategy through several key works. Bharadwaj and colleagues argue for a fusion between IT strategy and business strategy, termed digital business strategy. They identify four key themes: scope, scale, speed, and sources of value creation and capture in digital business strategy. Through his works, Bharadwaj has advanced the understanding of how digital business strategies influence organizational performance, emphasizing the importance of integrating IT capabilities with business objectives to achieve competitive advantage (Bharadwaj, A., 2013).

G. Vial (2019) pointed out that digital transformation enhances business agility and resilience, enabling organizations to adapt quickly to market changes. His research emphasizes that adopting digital technologies allows organizations to be more flexible, enabling them to quickly adjust to market fluctuations and unforeseen disruptions. By leveraging digital tools, companies can streamline operations, improve decision-making processes, and respond to customer needs with greater speed and precision. Vial also underscores the importance of fostering a digital culture within organizations to ensure that employees are equipped to navigate technological changes effectively. His work also discusses how digital transformation supports innovation, helping companies maintain a competitive edge by continuously adapting to new market trends (Vial, G., 2019). Ultimately, Vial's study provides a framework for businesses looking to remain sustainable and responsive, positioning digital transformation as a key driver of long-term success and growth.

In the Ukrainian scientific field, it is appropriate to note V. Martyniuk et al. (2020) who analysed the digital transformation efforts of Ukrainian enterprises, highlighting progress in adopting digital tools despite regulatory and economic challenges (Martyniuk, V., etc., 2020). Next presented authors use various research methods, which allow obtaining a more objective and comprehensive result, in particular Ludovic H., Dluhopolskyi O., Kniaz S., Podolchak N., Muravska Y., Martyniuk B., Monastyrnaya I., Gwenola Y., Yannou B., Petit G., Nastos P. T., Slaviuk R. A., Sidiropoulos P., Tarquis A. M., Rusyn-Hrynyk R. R., Faraslis I. N., Mitrakopoulos K., Blanta A., Spiliotopoulos M., Sakellariou S. S. Kniaz et al. (2021) in his scientific works, explores various aspects of economics, particularly the transfer of innovations, creative solutions, trade, and entrepreneurship. Specifically, they analyse the process

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of digitalization, defining it as the use, systematization, and processing of incoming information in digital format to improve customer service in the business environment.

Ukraine Association reported that the Ukrainian IT sector plays a vital role in developing digital solutions for industries such as finance, healthcare, and retail. Tools like cloud technologies, CRM, and ERP systems are increasingly used to improve BPM. The literature shows that digital transformation is a crucial tool for enhancing business processes and organizational performance. However, barriers such as resistance to change and insufficient digital infrastructure remain significant challenges. In the Ukrainian context, while progress has been made, further investment in digital skills and infrastructure is necessary for sustainable growth. Considering the peculiarities of business process management in the context of successful digitalization as a management object, and based on a critical analysis of the literature, there is a problem of the lack of a clear definition of the components of digital transformation and criteria for their classification. Given that, the goal of this study is to analyse the factors influencing the effectiveness of business process digitalization in the Ukrainian business environment, as well as to develop recommendations for improving the digital transformation process.

**Materials and Methods.** The study of digital transformation as a tool for effective management in business processes was conducted based on the application of several methodological approaches, allowing for a comprehensive assessment of the impact of digital technologies on enterprise management processes.

**Comparative Analysis Method.** The study of state policies in the field of digital transformation and e-governance, alongside the analysis of legislation regulating the use of digital technologies in business processes, highlights the critical role of digital tools in modern entrepreneurship. By assessing the compliance of national legislation with international e-business standards, it becomes evident that digital transformation serves not only as a mechanism for technological advancement but also as a catalyst for strengthening business efficiency.

By examining the number of businesses connected to the internet in various sectors from 2018 to 2023 (Table 1), the research highlights trends and fluctuations in digital adoption. Table 2 presents the share of enterprises purchasing cloud computing services over the years. The comparative method underscores the varying pace of technology adoption across different business sectors, with notable gaps in enterprise resource planning (ERP) systems and customer relationship management (CRM) tools. This comparison allows the identification of sectors that are lagging in terms of digital maturity, suggesting areas where increased focus or investment could lead to more efficient business operations. By comparing sectors' digital readiness, the method uncovers weaknesses in the system – such as the underuse of CRM and ERP systems – and stresses the importance of further digitalization in enhancing business processes. The comparative approach also draws attention to the sectors with the greatest potential for growth in digitalization, such as security software and ERP systems, while noting the decline in CRM system implementation, which warrants further exploration.

A comparative analysis was used to assess the level of digitalisation of enterprises across different economic sectors. For this purpose, the following indicators are applied: percentage of enterprises with Internet access (2018–2023); share of enterprises using cloud computing; use of ERP and CRM systems. The analysis of the data allowed to identify trends and fluctuations in the use of digital technologies, as well as gaps in the digital maturity of sectors, and to propose measures to address them.

**Data Collection and Analysis.** The collection and analysis of quantitative data on the use of digital technologies in business processes plays a pivotal role in understanding the impact of digital transformation on entrepreneurship. By assessing the effectiveness of implemented digital solutions through indicators such as productivity, quality, and accessibility, it becomes clear how these technologies contribute to more efficient, transparent, and accountable business operations. The effectiveness of the implemented digital solutions was assessed based on such indicators as productivity, quality and accessibility, and conclusions were drawn on the contribution of digital technologies to improving the efficiency, transparency and accountability of business processes.

Method is helpful in analysis the number of enterprises with internet access in various industries (food production, wood products, wholesale trade, retail trade, etc.) is collected for the years 2018, 2019, 2021, 2022, and 2023. This data is analysed to observe the trends in the number of enterprises connected to the internet across different sectors over time. The analysis identifies a general decline in the number of connected businesses, highlighting the potential impact of external factors like the ongoing military conflict, economic crises, and changes in market behaviour. The data regarding the percentage of enterprises



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purchasing cloud computing services, such as email services, office software, enterprise database hosting, and security software, is analysed to examine the uptake of cloud computing services over time. The analysis reveals a relatively stable but low percentage of enterprises using cloud services, indicating that many businesses are hesitant to fully embrace cloud technologies, possibly due to concerns over data security or the high cost of transitioning to cloud-based systems. The analysis also identifies underuse in certain areas like ERP and CRM systems, pointing to potential weaknesses in business management.

Moreover, identifying correlations between the level of digital transformation and business performance indices provides valuable insights into the relationship between technology adoption and business success.

**Data Visualization.** The presentation of information in graphical form, such as tables or diagrams, plays a crucial role in enhancing the understanding and analysis of data related to digital transformation. By visually presenting key indicators of digital adoption, such as the use of internet tools by enterprises or the share of entities involved in digitalization, the process becomes more accessible for decision-makers, researchers, and business stakeholders.

The data in Tables provides a clear, structured visual representation of the number of enterprises connected to the internet across various industries over several years. displays the percentage of enterprises purchasing various cloud computing services (e.g., email services, office software, ERP systems, security software) over time. By presenting the data in a table format, it becomes easier to see the trends in cloud service adoption for each category. The tables allow readers to compare easily the number of connected enterprises year by year and sector by sector.

The visualization of Figure 1 helps to assess the adoption and integration of online communication tools across businesses. By presenting the data in a graphic format, the figure makes it easy for readers to grasp the extent to which businesses rely on these tools for maintaining operations under challenging conditions, such as military risks or limited mobility.

In each of these instances, data visualization methods help present complex information in an intuitive format that allows for easy comparison, trend identification, and decision-making. The visual nature of these tools enhances understanding and communication, especially for those who may find numerical data in tables or raw forms difficult to interpret.

Through this approach, the analysis of data on digital technologies in the business sector can be effectively communicated, allowing for a clearer interpretation of the impact these technologies have on business performance. In particular, focusing on the use of digital tools in business process management helps identify areas where digital transformation improves efficiency, transparency, and responsiveness, which are fundamental to successful entrepreneurship.

Assessing which business processes are the most time-consuming, inefficient, or problematic has allowed us to identify where digital technologies can bring the greatest benefits. For example, in the fields of trade and logistics, automation of processes through IT solutions helps reduce costs and increase the speed of customer service. The collected statistical data on the use of digital tools in various industries (such as cloud services, enterprise management software, and online communication tools) has enabled to build a clear picture of which technologies are already used in individual sectors and which still require development. Industries with significant opportunities for improving efficiency through digital technologies are the most susceptible to digital transformation. For example, in the industrial sector, where production process automation systems (IoT, robotics) are already being implemented, digitalization can reduce energy costs, improve product quality, and shorten production times.

Considering trends in both international business and the domestic economy is also an important factor. For instance, the development of e-commerce and online trading has become a crucial direction for enterprises, especially during periods of global economic changes or restrictions, such as military conflicts or pandemics. The assessment of factors inhibiting digital transformation, such as insufficient digital literacy, high switching costs, or inadequate infrastructure, has helped identify priority areas for overcoming these barriers. For example, investments in improving internet connectivity and employee training are essential conditions for successful digital transformation.

Thus, the area's most susceptible to the introduction of digital technologies were identified through a comprehensive analysis of existing business needs, opportunities for efficiency improvements, current trends, and barriers, as well as data on ongoing digitalization initiatives across various sectors.

In conclusion, the use of digital technologies in managing business processes within enterprises represents a key instrument for strengthening business management. Using data visualization and

analysis, it became possible to assess the effectiveness of digital solutions and their contribution to key values such as transparency, accessibility, and stakeholder engagement-elements essential for the success of a business.

The proposed research methods will allow for a comprehensive and objective analysis of the impact of digital transformation on business management.

**Results and Discussion.** Digitalization in Ukraine is a complex and multifaceted process that encompasses various areas of society and the economy. On one hand, there are significant achievements: the development of electronic services, an increase in internet users, and the emergence of new tech startups. On the other hand, challenges remain, including unequal access to the internet, insufficient digital literacy, and the need to adapt legislation to new realities.

Among the priority directions of the 2024 Work Plan of the Ministry of Digital Transformation of Ukraine were the following:

- development of the National Informatization Program;
- creation of conditions for the sustainable development of the electronic communications sector;
- development of the IT industry and digital economy;
- advancement of digital technologies in security, cybersecurity, robotics, and automation.

The National Informatization Program is a large-scale state project aimed at integrating information technologies into all spheres of life and the economy. Its implementation requires comprehensive measures and solving complex tasks. (Kniaz, S. etc., 2021) Despite its challenges, the program is crucial for the country's development, offering opportunities for economic growth, improving citizens' quality of life, and strengthening Ukraine's position on the global stage.

It's vital to integrate various state information systems, ensure their interoperability, and simplify citizen and business access to state services via the internet. For this purpose, it is necessary to provide access to high-speed Internet, especially for businesses. In their activities, businesses, particularly large enterprises, often integrate their processes with government registries and electronic document management systems. These enterprises generate large amounts of data that can be utilized for analysis, forecasting, and decision-making at both company and state levels.

In the modern world, speeding up interactions between business environment stakeholders provides competitive advantages. Reliable and fast internet supports the development of logistics, payment systems, electronic identification, online banking, and mobile applications with open APIs for integration with other services. Manufacturing enterprises are particularly interested in adopting automation systems and using IoT to manage production processes, as this helps businesses remain agile and responsive to consumer needs. Finally, Table 1 illustrates the indicators of integration of certain companies into the online space in 2018–2023. Information for 2024 is not available.

Table 1

**List of enterprises with Internet access by type of activity in 2018, 2019, 2021–2023**

Types of Activity	Number of enterprises, units				
	2018	2019	2021	2022	2023
Total	43,303	43,785	44,508	42,785	34,204
Including:					
Manufacture of food products, beverages, and tobacco products	2,071	2,046	2,065	2,051	1,722
Manufacture of wood products, paper, and printing activities	1,264	1,305	1,352	1,311	940
Wholesale trade, except trade in motor vehicles	7,156	7,177	7,112	6,902	5,824
Retail trade, except trade in motor vehicles	2,498	2,425	2,403	2,253	1,905
Transportation, warehousing, postal and courier activities	3,462	3,553	3,590	3,422	3,185
Information and telecommunications	1,949	1,946	1,971	1,935	1,466
Publishing activities; production of films, videos, and television programs, sound recording publishing; activities in radio and television broadcasting	711	661	650	641	367
Scientific research and development	303	302	301	297	199
Advertising activities and market research; other professional, scientific, and technical activities	547	556	545	534	347
Activities in administrative and support services	2,958	3,024	3,149	3,068	2,340

Source: developed by the author based on data from State Statistics Service of Ukraine (n.d.)

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According to the data provided, there was a general tendency to reduce the number of companies connected to the network in Ukraine from 2018 to 2023. This decline could be attributed to several factors, including the military conflict, economic crisis, increased competition, changes in legislation, and other external and internal factors. Notably, there was a steady reduction in the number of enterprises across various industries, such as food production, wood and paper manufacturing, and others. This could indicate a shift in business activity towards more digital technologies, the closure of traditional production lines, the growth of online trading, and changes in consumer behaviour. However, these trends could also reflect negative factors such as high energy costs and supply chain disruptions. The reduction in the number of enterprises in most sectors was a concerning signal. To counteract this trend, it is necessary to implement measures to support businesses, create a favourable investment climate, digitize operational cycles, and encourage innovation.

During periods of economic instability and limited resources, digitalization has become not just a trend but a necessity for business survival and development. Given the current economic challenges Ukraine faces, digital transformation is essential for maintaining business operations and achieving growth. Due to a shortage of qualified workers and personnel, many routine operations, such as processing orders and maintaining records, have been automated using software. This automation allows businesses to reduce their dependency on human resources and enable employees to focus on more creative tasks. The inability to maintain personal contacts due to air disturbances, limited mobility across the country, and the loss of established business communications has led to the widespread use of digital tools such as e-mail, messengers, and video conferences. These tools significantly simplify communication between employees, partners, and clients, regardless of their geographical location, and help maintain business processes at an appropriate level.

In 2023, according to the results of Visit Ukraine research, the IT sector accounted for 4.9% of Ukraine's GDP (National informatization program, 2025). However, the volume of computer services decreased by 8.4% compared to 2022, amounting to \$5 billion, showing a drop of \$460 million during the first nine months of 2023. Creating and adapting software for the Ukrainian market is helping implement Industry 4.0 technologies, including the use of robots, sensors, and artificial intelligence to automate production processes, control product quality, and optimize logistics. By strategically implementing these technologies, Ukraine can modernize its manufacturing sectors, enhance competitiveness, and move toward becoming a leader in Industry 4.0 technologies in the region. In the trade sector, the development of e-commerce, online stores, mobile applications for purchases, and personalized customer offers has ensured the proper functioning of most business processes involved in trade, even amid ongoing challenges.

Considering these facts, businesses must demonstrate their involvement in using internet services. The analysis of the factors listed in Table 2 will help assess the digital maturity level of enterprises, identify weaknesses, determine directions for further digitization of business processes, compare the selected company with competitors, and develop a strategy for digital transformation of operational cycles. Enterprises should be supported in upgrading their IT infrastructure to ensure they can leverage digital tools effectively, especially in terms of computing power and storage solutions. By addressing gaps, businesses can enhance their digital maturity, streamline operations, and remain competitive in an increasingly digitalized economy.

The percentage of enterprises purchasing cloud computing services has remained relatively stable, indicating that many businesses have not fully embraced cloud-based solutions. This may be due to concerns over data security, cost, or a lack of awareness. However, this presents a significant opportunity for growth in cloud adoption, which is essential for improving flexibility, scalability, and collaboration.

The use of email services had steadily increased, rising from 5.2% in 2018 to 6.1% in 2022. This reflects the growing reliance on digital communication tools in business. However, this figure remains relatively low, highlighting a potential area for improvement, particularly given the increasing trend towards remote work and digital communication across various industries.

There was a notable increase in the use of security software in 2022 (4.0%), indicating a growing awareness of the need for robust cybersecurity measures. However, this adoption remains limited, which could expose businesses to risks in increasingly digital environments. A significant drop in the purchase of computing power (from 3.5% in 2021 to 1.5% in 2022) suggests that businesses may not be investing adequately in infrastructure to support digital solutions and data-intensive applications. This could hinder their ability to scale and optimize operations effectively.

Table 2

**The share of enterprises purchasing cloud computing services (by type of service)  
out of the total number of enterprises, %**

<b>Digitalization Tool</b>	<b>2018</b>	<b>2019</b>	<b>2021</b>	<b>2022</b>
The share of enterprises purchasing cloud computing services as a percentage of the total number of enterprises:	9.8	10.3	10.2	9.8
Email services	5.2	5.9	6.6	6.1
Office software	4.3	4.8	4.6	4.7
Enterprise database hosting	3.4	4.0	4.2	4.0
File storage	3.6	4.2	5.3	4.6
Application software for accounting and finance	5.3	5.9	5.5	5.1
CRM (Customer Relationship Management) software for managing customer information	2.5	2.9	2.8	1.8
ERP (Enterprise Resource Planning) software for resource management	...	...	...	0.8
Computing power for running software used by the enterprise	3.1	3.5	3.5	1.5
Security software	...	...	...	4.0
Computing platform providing a hosted environment for application development, testing, or deployment	...	...	...	1.1

*Source: developed by the author based on data from State Statistics Service of Ukraine (n.d.)*

While the use of office software has shown slight growth, file storage adoption peaked in 2021 (5.3%) before decreasing to 4.6% in 2022. This suggests that businesses are utilizing basic digital tools but may be lagging in adopting more advanced, integrated solutions. Expanding the use of collaborative tools and cloud-based storage systems could enhance productivity and improve data accessibility.

CRM software adoption has decreased from 2.9% in 2019 to 1.8% in 2022, signalling underutilization of customer relationship management tools. This decline could limit companies' ability to optimize customer engagement and retention. Likewise, the adoption of ERP systems was nearly non-existent until 2022 (0.8%), reflecting a significant lag in adopting comprehensive resource management tools. Both CRM and ERP systems are crucial for streamlining operations and gaining real-time insights into business performance.

Why are CRM and ERP systems crucial for businesses? First, they allow companies to get a complete overview of customer interactions and manage resources more effectively. Second, CRM and ERP contribute to the automation of routine processes, freeing up employees' time to focus on strategic business process tasks. Thirdly, thanks to powerful analytical functions, these Internet tools provide valuable data for making informed decisions. Thus, the use of CRM and ERP helps optimize the business operating cycle and creates competitive advantages in the market. Digital solutions can automate operational cycles, optimize resource management, and create competitive advantages in today's dynamic environment.

So, and ERP systems offer several advantages that can significantly improve business operations, efficiency, and decision-making. Table 3 provides the key benefits of each.

In addition, finding themselves in extremely difficult conditions, since the beginning of 2022, Ukrainian enterprises have increasingly relied on online communication tools via the Internet as a key component for managing business processes. The situation has accelerated the adoption of digital tools, as they ensure fast interaction between employees, partners, and customers while contributing to a more efficient organization of business processes. The diagram in Figure 1 allows an indirect assessment of the level of online communication via the Internet.

In the context of globalization, the growth of remote work and the need for flexibility in business make online communication tools indispensable. This is especially true for Ukraine, where businesses have to operate under conditions of instability, military risks, and the need to save resources. Many online communication tools, such as Microsoft Teams, Slack, or Zoom, easily integrate with other management systems (CRM, ERP, etc.). This integration helps automate business processes, increase productivity and task accuracy, and ensure seamless communication between employees, customers, and partners, regardless of their location.

The overall picture shows that online events conducted in real-time via the Internet are becoming an important element of business processes in Ukraine. However, the presence of regulations and documents on security demonstrates the inconsistency of approaches: although many enterprises use modern Internet



tools, only a part of them formalizes operational cycles and implements security standards. This indicates the need to increase the awareness of business entities about the importance of regulation and cybersecurity for the effective and secure use of digital tools.

For Ukrainian enterprises, the use of online communication tools is not just a way to stay connected, but a strategic necessity. This allows optimizing business processes, increasing efficiency, and ensuring business stability even in difficult conditions, while opening up new opportunities for development at the local and international levels.

**Discussion.** The research on digital transformation and its impact on business processes has provided valuable insights into how enterprises, particularly within the Ukrainian context, adapt to and manage business processes through technological advancements. The findings of this study underscore the various approaches to digital transformation, emphasizing the adoption of digital tools such as enterprise resource planning (ERP), customer relationship management (CRM) systems, and cloud computing services.

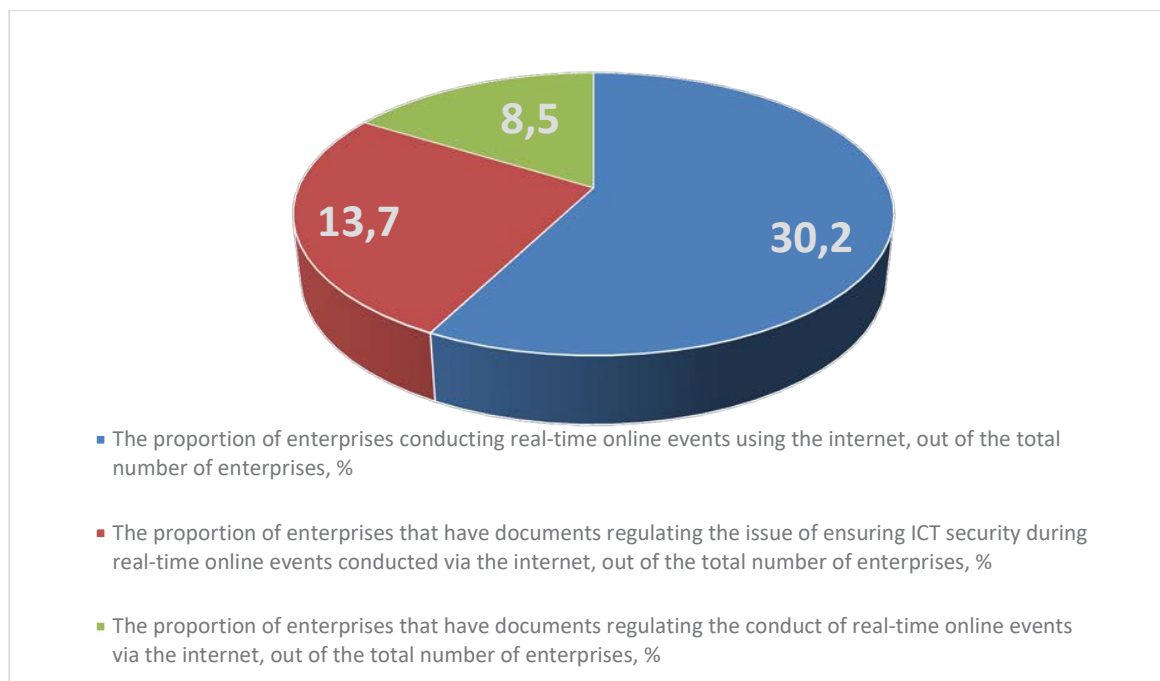
One of the central themes of this study is the profound influence of digital transformation on business process management (BPM). Hammer and Champy's seminal work on Business Process Reengineering (BPR) underscores those digital technologies, such as ERP systems and artificial intelligence (AI), facilitate the streamlining of business operations and the elimination of redundancies. Their argument that rethinking and restructuring business processes leads to productivity improvements aligns with the results of this study, where the application of digital tools has been shown to enhance transparency, decision-making, and operational efficiency. However, while BPR advocates for a fundamental restructuring of business processes, this research suggests a more gradual implementation of digital tools, noting that many Ukrainian enterprises face barriers such as limited digital infrastructure and resistance to change. These challenges have impeded the widespread adoption of advanced technologies like AI and machine learning, which Hammer and Champy consider critical for long-term

Table 3

**Analysis of the benefits of CRM and ERP systems**

<b>Advantages</b>	<b>CRM (Customer Relationship Management)</b>	<b>ERP (Enterprise Resource Planning)</b>
Primary Goal	Improving customer interactions and managing customer relationships	Optimizing internal business processes and resource management
Customer Management	Centralized management of customer data and interactions	Not focused on customer management, but integration with CRM is possible
Sales Improvement	Tools to improve targeting, personalization, and sales effectiveness	Indirect impact through optimizing processes that can enhance sales efficiency
Customer Retention	Tracking interactions, personalized offers to retain customers	Not a primary focus, but improving business processes can aid in customer retention
Collaboration Between Departments	Facilitates interaction between marketing, sales, and customer service departments	Eases collaboration across all departments (finance, HR, warehouse, production, etc.)
Marketing Automation	Automates marketing campaigns, customer segmentation	Automates internal business processes (finance, supply chain, production)
Reporting and Analytics	Detailed analytics on customer behaviour, marketing campaign effectiveness	Real-time analytics for decision-making in finance, inventory, production, and other departments
Financial Management	Limited unless integrated with financial systems	Comprehensive support for financial management, including accounting, reporting, and budgeting
Supply Chain Management	Minimal role unless integrated with ERP system	Includes inventory management, purchasing, and demand forecasting
Scalability and Flexibility	Scalable for various customer interaction needs	Easily scalable for new business needs, such as new locations or products
Compliance	Focused on ensuring customer interaction standards are met	Ensures compliance with financial and other regulatory requirements
Implementation Cost	Generally cheaper and simpler to implement compared to ERP	Higher implementation costs as it covers all business processes

*Source: developed by the author*



**Figure 1. Use of online communication tools via the Internet in 2023**

*Source: developed by the author based on data from State Statistics Service of Ukraine (n.d.)*

success. In contrast, this study reveals that Ukrainian businesses often encounter difficulties in integrating such technologies due to economic instability and regulatory obstacles. These discrepancies highlight the importance of contextual factors in determining the extent to which digital transformation can achieve its intended outcomes.

Davenport's exploration of the role of AI, machine learning, and robotic process automation (RPA) in optimizing business processes aligns with the findings of this study regarding the potential of digital tools to reduce operational costs and enhance efficiency. Davenport argues that AI and RPA automate repetitive tasks, allowing human resources to focus on more strategic functions. This observation mirrors the study's finding that cloud-based solutions and digital tools have automated internal processes, thereby improving overall efficiency. However, the data from this study also revealed significant gaps in the adoption of these technologies within certain sectors, particularly in Ukraine. For instance, the analysis showed a lower uptake of ERP and CRM systems compared to other digital tools. This discrepancy may be attributed to the high costs associated with implementing these systems and concerns over data security-issues that Davenport's research does not fully address. While the study confirms Davenport's assertion that digital tools can optimize operations, it also emphasizes the challenges faced by emerging markets, where financial and infrastructural limitations complicate the integration of AI and automation technologies.

Martyniuk and other Ukrainian scholars have highlighted the barriers to digital transformation faced by local businesses, particularly regulatory challenges and limited infrastructure. These findings resonate with the results of this study, which indicate that while there has been progress in digital adoption, especially in sectors such as finance and retail, significant gaps remain. The research highlights that many Ukrainian enterprises have been slow to adopt digital technologies like ERP and CRM systems, despite their proven effectiveness in enhancing BPM.

Bharadwaj et al. introduced the concept of digital business strategy, which emphasizes the integration of IT capabilities with business strategy to improve organizational performance. Their research supports the findings of this study, particularly the idea that aligning digital transformation with business goals is essential for gaining competitive advantages. In line with Bharadwaj's framework, this study underscores the necessity for businesses to develop strategic plans that not only incorporate technological advancements but also align with consumer needs and industry priorities. However, while Bharadwaj advocates for a more holistic integration of digital strategy within business operations, the study on Ukrainian enterprises reveals that many businesses still lack a coherent digital strategy or adequate investment in digital

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skills and infrastructure. This gap suggests that, despite growing awareness of the importance of digital transformation, the integration of IT capabilities with broader business objectives remains an emerging practice in many regions. The slower pace of digitalization in Ukrainian businesses reflects a broader challenge in developing a cohesive digital strategy, as noted in previous research.

The study also identifies that external factor, such as ongoing conflict and economic crises, have contributed to the stagnation of the digitalization process. This finding aligns with research by Ludovic H. and others, who found that external economic pressures often hinder the adoption of new technologies, especially in countries with underdeveloped digital infrastructure. The comparative analysis in this study highlights the importance of supporting digitalization through targeted policies and investments in infrastructure and digital skills – an imperative emphasized by both Ukrainian and international scholars.

This comparative analysis has demonstrated that the findings of this study largely align with existing research on digital transformation and business process management. The integration of digital technologies, such as AI, ERP, and CRM systems, has been shown to enhance business efficiency, reduce costs, and improve decision-making. However, barriers to full digital adoption persist, particularly in emerging markets like Ukraine, where external factors such as political instability and insufficient infrastructure complicate the digitalization process. Moving forward, it will be crucial for businesses and policymakers to address these barriers and foster the strategic integration of digital tools to fully unlock the potential of digital transformation in business.

**Conclusions.** Digitalization in Ukraine is an important factor in the development of the modern economy and business, as well as in solving numerous social and economic problems. Digital transformation covers a wide range of areas, from the informatization of public services to the application of innovative technologies in industry and trade. The implementation of plans such as the National Informatization Program contributes to the integration of various systems and the creation of conditions for the sustainable development of the digital economy.

This research aimed to explore the role of digitalization in the Ukrainian economy and businesses, particularly in the context of its adoption and implementation. The study analysed various aspects of digital transformation, including the use of online tools, cloud technologies, and systems like CRM and ERP. The research highlighted the challenges that Ukrainian businesses face, such as limited internet access, low digital literacy, and incomplete adoption of digital tools. It also examined the role of digitalization in ensuring business survival during economic instability and military risks, emphasizing the necessity of digital tools for operational efficiency and competitiveness.

However, significant challenges persist, such as uneven internet access, low digital literacy, and limited cloud technology adoption. The insufficient implementation of CRM and ERP systems highlights the incomplete digitalization of Ukrainian businesses. This, in turn, reduces the efficiency of company management and does not allow them to use all the advantages provided by modern digital technologies.

In conditions of economic instability and military risks, digitalization becomes a necessity for business survival. Many enterprises already use online communication tools, which allow them to automate operational cycles, optimize resource management, and improve interaction with customers and partners. The findings of the research underscore the crucial importance of digitalization for the continued development of the Ukrainian economy, especially given the challenges of the ongoing crisis and economic instability. The study revealed that, despite the progress in digital adoption, significant gaps remain, particularly in the implementation of CRM and ERP systems. These gaps hinder the efficiency of business management and prevent enterprises from fully leveraging the potential of modern digital technologies. The research also identified the need for a comprehensive approach to digital transformation that includes improving digital literacy, enhancing infrastructure, and promoting investment in new technologies. These results contribute to the growing understanding of digital transformation in Ukraine and provide valuable insights for business leaders and policymakers.

We conclude that it is necessary to raise awareness among entrepreneurs about the importance of online tools for increasing competitiveness and supporting businesses in times of instability. Successful digital transformation requires a comprehensive approach, including improving infrastructure, increasing the level of digital literacy of the population, and stimulating investment in the latest technologies.

For the further development of the digital economy in Ukraine, it is important to continue the integration of international standards and develop national digital tools that will ensure the sustainable development and competitiveness of the country in the global business environment. Future research in this field should

focus on addressing the gaps in digital tool adoption among Ukrainian enterprises, particularly ERP and CRM systems. In-depth studies should be conducted on the barriers to digital adoption, including the impact of economic instability, regulatory constraints, and cultural resistance to change. Additionally, exploring the role of emerging technologies such as AI and machine learning in optimizing business processes within the Ukrainian context could provide valuable insights. Further investigation into the effectiveness of government initiatives and international collaborations aimed at boosting digital transformation is also essential for ensuring long-term progress.

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## **ЦИФРОВА ТРАНСФОРМАЦІЯ ЯК ІНСТРУМЕНТ ЕФЕКТИВНОГО УПРАВЛІННЯ: ПРИКЛАД З УПРАВЛІННЯ БІЗНЕС-ПРОЦЕСАМИ**

**Сергій ШЕВЧЕНКО,**

*доцент Національного університету «Львівська політехніка»,*

*кандидат економічних наук,*

*shevserhiy@gmail.com*

*orcid.org/0000-0002-5522-3258*

*Успішна цифрова трансформація є важливою для сучасних підприємств, безпосередньо впливаючи на їх конкурентоспроможність і довгострокову стійкість. Ефективне управління бізнес-процесами в цьому контексті потребує балансу між інноваційністю та практичністю, забезпеченням прозорості та участі зацікавлених сторін у прийнятті рішень.*

*Метою цієї статті є визначення оптимальних стратегій та інструментів для управління бізнес-процесами шляхом успішної цифрової трансформації. Цифровізація не тільки підвищує операційну ефективність, але й зміцнює конкурентоспроможність і довгострокову стійкість. У цьому контексті підприємства повинні збалансувати інновації з прагматизмом, одночасно забезпечуючи прозорість і залучення зацікавлених сторін до прийняття рішень. Значна проблема полягає в прогнозуванні очікуваного впливу цифрових ініціатив та оцінці їх здійсненості, особливо щодо демократичних цінностей і соціальної справедливості.*

*Для досягнення поставленої мети підібрано відповідні методи дослідження. У цьому дослідженні використовується поєднання якісних і кількісних підходів для аналізу тенденцій цифрової трансформації та їх впливу на управління бізнес-процесами. Проводиться систематичний огляд поточних стратегій цифровізації, зосереджуючись на передових практиках впровадження. Прогнозне моделювання та аналітика даних використовуються для оцінки потенційних результатів цифрових ініціатив, а тематичні дослідження ілюструють успішні трансформації в різних галузях. Крім того, для оцінки рівнів залученості та інклюзивності прийняття рішень застосовується структура аналізу зацікавлених сторін.*

*Результати цього аналізу свідчать про те, що підприємства, які застосовують структурований підхід до цифрової трансформації, покращують операційну ефективність, покращують адаптивність до ринкових змін і розширюють участь зацікавлених сторін. Дослідження висвітлює ключові фактори, що впливають*

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на успіх цифровізації, включаючи організаційну готовність, інтеграцію технологій і стратегічне узгодження з пріоритетами галузі. Крім того, прогностичний моніторинг бізнес-процесів дозволяє компаніям фільтрувати та визначати пріоритети цифрових ініціатив, які відповідають цілям сталого зростання.

Підсумовуючи, ефективне управління бізнес-процесами в цифрову епоху потребує комплексної стратегії, яка об'єднує інновації, прозорість і залучення зацікавлених сторін. Організації повинні сприяти ініціативам, які сприяють широкому доступу до інформації та спільному прийняттю рішень. Стратегічне планування має ґрунтуватися на прогностичних оцінках наслідків цифрової трансформації, забезпечуючи узгодження з потребами галузі та довгостроковими бізнес-цілями. Зрештою, чітко визначена стратегія цифровізації підвищує конкурентоспроможність, дотримуючись принципів соціальної відповідальності та інклюзивного економічного розвитку.

**Ключові слова:** цифровізація, ефективність бізнесу, підприємництво, інформаційна доступність, інтернет-засоби.

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Телефон: +38 (095) 934 48 28, +38 (097) 723 06 08

E-mail: [mailbox@helvetica.ua](mailto:mailbox@helvetica.ua)

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E-mail: [mailbox@helvetica.ua](mailto:mailbox@helvetica.ua)

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