

## 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.

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**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

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*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.