

ISSN 2308-6971 (Print)
ISSN 2518-1599 (Online)

Customs Scientific Journal

№ 2/2025



**Рекомендовано до друку та до поширення
через мережу Інтернет вченою радою Університету митної справи та фінансів
(протокол № 8 від 31 грудня 2025 р.)**

Видається два рази на рік
Засновано 2011 року

У журналі здійснюється публікація наукових і оглядових праць з основних проблем зовнішньоекономічної діяльності, партнерства митних адміністрацій та бізнес-структур, професійної освіти в галузі митної справи, впровадження та реалізації стандартів Всесвітньої митної організації, оглядові статті про досвід реалізації стратегій інституційного розвитку митних адміністрацій країн-членів Всесвітньої митної організації, публікації молодих науковців у галузі митної справи та зовнішньоекономічної діяльності, реферативні матеріали та анонси. Науковий журнал «Customs Scientific Journal» об'єднує відомих вчених та практиків у сфері митної справи та зовнішньоекономічної діяльності.

Редакційна колегія:

Головний редактор:

Ченцов В. В. – д.і.н., д.н.держ.упр., професор, Заслужений діяч науки і техніки України.

Заступники головного редактора:

Приймаченко Д. В. – д.ю.н., професор;

Петруня Ю. Є. – д.е.н., професор, Заслужений діяч науки і техніки України.

Члени редакційної колегії:

Баранник Л. Б. – д.е.н., професор; **Бережнюк І. Г.** – д.е.н., професор; **Білозубенко В. С.** – д.е.н., доцент; **Вакульчик О. М.** – д.е.н., професор; **Гармаш Є. В.** – к.ю.н., доцент; **Жадько К. С.** – д.е.н., професор; **Заруцька О. П.** – д.е.н. професор; **Івашова Л. М.** – д.н. з держ.упр., професор; **Корнєєв М. В.** – д.е.н., професор; **Легеца Є. О.** – д.ю.н., професор; **Лисяк Л. В.** – д.е.н., професор; **Ліпинський В. В.** – д.ю.н., професор; **Лютіков П. С.** – д.ю.н., професор; **Макаренко А. В.** – к.ю.н.; **Мінка Т. П.** – д.ю.н., професор; **Міщенко Д. А.** – д.н. з держ.упр., професор; **Носова Т. І.** – к.е.н.; **Пашко П. В.** – д.е.н., професор, Заслужений діяч науки і техніки України; **Перепьолкін С. М.** – д.ю.н., професор; **Сироїд Т. Л.** – д.ю.н., професор; **Фесенко В. В.** – д.е.н., професор; **Фролов С. М.** – д.е.н., професор; **Гелерт Лотар** – доктор філософії (юрид. науки), професор (Федеративна Республіка Німеччина); **Кашубський Михайл** – доктор філософії (юрид. науки) (Австралія); **Раковський Мачей** – доктор наук (Республіка Польща); **Сабо Андреа** – доктор наук, професор (Угорська Республіка); **Чижевич Веслав** – доктор наук у галузі митної політики та митного права, професор (Республіка Польща).

Журнал включено до Переліку наукових фахових видань України (категорія «Б») з державного управління, юридичних, економічних наук відповідно до Наказу МОН України від 17.03.2020 № 409 (додаток 1) зі спеціальностей С1 – Економіка, D1 – Облік і оподаткування, D2 – Фінанси, банківська справа та страхування, D3 – Менеджмент, D6 – Секретарська та офісна справа, D5 – Маркетинг, D7 – Торгівля, D8 – Право, K9 – Правоохоронна діяльність, D4 – Публічне управління та адміністрування, C3 – Міжнародні відносини, D9 – Міжнародне право.

Журнал включено до міжнародної наукометричної бази
Index Copernicus International (Республіка Польща)

Статті у виданні перевірені на наявність плагіату за допомогою програмного забезпечення StrikePlagiarism.com від польської компанії Plagiat.pl.

Засновник – Університет митної справи та фінансів
Адреса редакційної колегії: вул. Володимира Вернадського, 2/4, Дніпро, 49000, тел.: 099 729 63 79
Сайт видання: csj.umsf.in.ua

Реєстрація суб'єкта у сфері друкованих медіа:

Рішення Національної ради України з питань телебачення і радіомовлення № 1136 від 11.04.2024 року.

Ідентифікатор медіа: R30-03965.

Суб'єкт у сфері друкованих медіа – Університет митної справи та фінансів (вул. Володимира Вернадського, 2/4, 49000, м. Дніпро, e-mail: university.msf@gmail.com, umsf.ua@gmail.com, Tel.: (056) 745-55-96).

**It is recommended for printing and distribution over the Internet
by the Academic Council of University of Customs and Finance
(Minutes № 8 dated December 31, 2025)**

Frequency: bi-annual
Established in 2011

The journal publishes scientific papers and reviews concerning the fundamental problems of international economic activity, a partnership of customs administrations and business structures, professional education in customs area, introduction and implementation of the standards of World Customs Organization, review articles on the experience of implementation of strategies of institutional development of customs administrations of member states of the World Customs Organization, publications of young scholars on customs and international economic activity, abstract materials and announcements.

Scientific journal “Customs Scientific Journal” unites prominent scientists and practitioners in customs and international economic activity.

Editorial Board:

Chief Editor:

Chentsov V. V. – Doctor of History, Doctor of Public Administration, Professor, Honoured Scientist and Engineer of Ukraine.

Deputy Chief Editor:

Pryimachenko D. V. – Doctor of Law, Professor;

Petrunia Yu. Ye. – Doctor of Economics, Professor, Honoured Scientist and Engineer of Ukraine.

Editorial Board Members:

Barannyk L. B. – Doctor of Economics, Professor; **Berezhniuk I. H.** – Doctor of Economics, Professor; **Bilozubenko V. S.** – Doctor of Economics, Associate Professor; **Vakulchuk O. M.** – Doctor of Economics, Professor; **Harmash Ye. V.** – PhD in Law, Associate Professor; **Zhadko K. S.** – Doctor of Economics, Professor; **Zarutskaya O. P.** – Doctor of Economics, Professor; **Ivashova L. M.** – Doctor of Public Administration, Professor; **Kornieiev M. V.** – Doctor of Economics, Professor; **Leheza Ye. O.** – Doctor of Law, Professor; **Lysiak L. V.** – Doctor of Economics, Professor; **Lipynskiy V. V.** – Doctor of Law, Professor; **Liutikov P. S.** – Doctor of Law, Professor; **Makarenko A. V.** – PhD in Law; **Minka T. P.** – Doctor of Law, Professor; **Mishchenko D. A.** – Doctor of Public Administration, Professor; **Nosova T. I.** – PhD in Economics; **Pashko P. V.** – Doctor of Economics, Professor, Honoured Scientist and Engineer of Ukraine; **Perepolkin S. M.** – Doctor of Law, Professor; **Syroid T. L.** – Doctor of Law, Associate Professor; **Fesenko V. V.** – Doctor of Economics, Professor; **Frolov S. M.** – Doctor of Economics, Professor; **Gelert Lotar** – PhD in Law, Professor (the Federal Republic of Germany); **Kashubsky Mikhail** – PhD in Law (Australia); **Rakowski Maciej** – Dr. habil. (the Republic of Poland); **Sabo Andrea** – Dr. habil., Professor (Hungary); **Chyzhovych Vieslav** – Doctor of Customs Policy and Customs Law, Professor (the Republic of Poland).

The journal is included in the List of scientific professional editions of Ukraine (category “B”) on public administration, law and economics according to the Order of the MES of Ukraine dated 17.03.2020 № 409 (annex1) in the specialties C1 – Economics, D1 – Accounting and taxation, D2 – Finance, banking and insurance, D3 – Management, D6 – Secretarial and Office Management, D5 – Marketing, D7 – Trade, D8 – Law, K9 – Law enforcement, D4 – Public management and administration, C3 – International relations, D9 – International law.

**The journal is included in the international scientometric database
Index Copernicus International (the Republic of Poland)**

The articles were checked for plagiarism using the software StrikePlagiarism.com developed by the Polish company Plagiat.pl.

Founder – University of Customs and Finance
Address of the editorial board office: 2/4 Volodymyra Vernadskoho str., Dnipro, 49000, phone: 099 729 63 79
Web-site: csj.umsf.in.ua

Registration of Print media entity:

Decision of the National Council of Television and Radio Broadcasting of Ukraine № 1136 as of 11.04.2024.

Media ID: R30-03965.

Media entity – University of Customs and Finance (Volodymyra Vernadskoho St., 2/4, 49000, Dnipro, e-mail: university.msf@gmail.com, umsf.ua@gmail.com, Tel.: (056) 745-55-96).

ЗМІСТ

Володимир БОЖКО

ПОРІВНЯЛЬНО-ПРАВОВИЙ АНАЛІЗ ПРОЄКТУ
МИТНОГО КОДЕКСУ УКРАЇНИ ЩОДО ВИКОНАННЯ УКРАЇНОЮ
ЄВРОІНТЕГРАЦІЙНИХ ЗОБОВ'ЯЗАНЬ..... 6

Анатолій МАЗУР

ТИМЧАСОВЕ ВВЕЗЕННЯ ТРАНСПОРТНИХ ЗАСОБІВ ОСОБИСТОГО
КОРИСТУВАННЯ ЯК ПРЕДМЕТ КОНСТИТУЦІЙНОГО ПРОВАДЖЕННЯ 16

Марина ПАЩЕНКО, Лариса ЗОМЧАК

ЗОВНІШНЬОЕКОНОМІЧНА АКТИВНІСТЬ ТА ІНВЕСТИЦІЙНИЙ ПОТЕНЦІАЛ
РЕГІОНІВ УКРАЇНИ: ІДЕНТИФІКАЦІЯ СТІЙКОГО ЯДРА
ТА ТЕРИТОРІАЛЬНОЇ АСИМЕТРІЇ МЕТОДАМИ
БАГАТОВИМІРНОЇ КЛАСТЕРИЗАЦІЇ..... 25

Дмитро ПОКРИШЕНЬ

МЕТОДОЛОГІЧНІ ЗАСАДИ ДОСЛІДЖЕННЯ ІНФОРМАЦІЙНО-ПРАВОВОГО
ЗАБЕЗПЕЧЕННЯ ПІДГОТОВКИ ПЕРСОНАЛУ ДЕРЖАВНОЇ
КРИМІНАЛЬНО-ВИКОНАВЧОЇ СЛУЖБИ УКРАЇНИ..... 33

Олександр ЧЕРКУНОВ

ФОРМУВАННЯ СУЧАСНОЇ ЕКОСИСТЕМИ УПРАВЛІННЯ ПЕРСОНАЛОМ
У МИТНІЙ СЛУЖБІ: ВИСНОВКИ З УКРАЇНСЬКОЇ ТРАНСФОРМАЦІЇ..... 42

CONTENTS

Volodymyr BOZHKO COMPARATIVE LEGAL ANALYSIS OF THE DRAFT CUSTOMS CODE OF UKRAINE REGARDING UKRAINE’S IMPLEMENTATION OF EUROPEAN INTEGRATION COMMITMENTS.....	6
Anatolii MAZUR TEMPORARY IMPORTATION OF VEHICLES FOR PERSONAL USE INTO THE CUSTOMS TERRITORY: CONSTITUTIONALITY OF THE CUSTOMS LEGAL NORM.....	16
Maryna PASHCHENKO, Larysa ZOMCHAK FOREIGN ECONOMIC ACTIVITY AND INVESTMENT POTENTIAL OF UKRAINIAN REGIONS: IDENTIFYING A STABLE CORE AND TERRITORIAL ASYMMETRY WITH MULTIVARIATE CLUSTER ANALYSIS	25
Dmytro POKRYSHEN METHODOLOGICAL FOUNDATIONS FOR THE STUDY OF INFORMATION AND LEGAL SUPPORT FOR THE TRAINING OF PERSONNEL OF THE STATE CRIMINAL AND EXECUTIVE SERVICE OF UKRAINE	33
Oleksandr CHERKUNOV BUILDING A MODERN CUSTOMS HR ECOSYSTEM: INSIGHTS FROM UKRAINE’S TRANSFORMATION	42

COMPARATIVE LEGAL ANALYSIS OF THE DRAFT CUSTOMS CODE OF UKRAINE REGARDING UKRAINE'S IMPLEMENTATION OF EUROPEAN INTEGRATION COMMITMENTS

Purpose. The article aims to conduct a comprehensive comparative legal analysis of the draft Customs Code of Ukraine in terms of its compliance with the Customs Code of the European Union (EU Regulation No. 952/2013) and the obligations set out in the Association Agreement between Ukraine and the EU, as outlined in Annex XV. The study aims to assess the degree of harmonization of national customs legislation with the EU acquis, identify key positive innovations, pinpoint significant inconsistencies, and formulate specific proposals to enhance the provisions of the published draft of the Customs Code.

Methods. The methodological basis of the study consists of comparative legal, formal legal, structural-functional, and systemic analysis. The comparison was made by comparing the provisions of the draft Customs Code of Ukraine with the norms of the UCC, EU implementing and delegated regulations, as well as with the requirements of the Association Agreement and the practice of the European Commission, including MASP-C and modern IT tools of the European customs system.

Results. The results of the study showed that the draft Customs Code of Ukraine significantly brings national customs legislation closer to EU law. Key institutions have been harmonized: electronic declaration, "single window", risk-based control, re-import, re-export, and processing procedures, as well as a system for guaranteeing customs payments based on the Union Guarantee model. The AEO institution has undergone significant development, and approaches to determining customs value, especially regarding royalties, have been improved. At the same time, significant gaps have been identified: incomplete implementation of the "ex officio" mechanism in the field of intellectual property; fragmentation of MASP-C digital requirements; and underdeveloped rules on simplification, guarantees, and IT integration with EU systems.

Conclusions. The draft Customs Code of Ukraine needs further refinement to ensure full compatibility with EU law and effective implementation of European integration commitments. It is advisable to further transpose the ex officio mechanism in full, clarify AEO procedures and guarantees in accordance with the UCC, and strengthen the digital architecture in accordance with MASP-C. The implementation of these recommendations will contribute to the institutional strengthening of the State Customs Service, increase the efficiency of its functioning, accelerate Ukraine's integration into the EU internal market, and enable Ukraine to become a full member of the EU.

Key words: Customs Code of Ukraine, EU Customs Code, comparative legal analysis, Association Agreement between Ukraine and the EU, European integration.

JEL classification: H11, D73, K33, F15.

Volodymyr BOZHKO,
Head of the Department
of Constitutional,
Administrative, Environmental,
and Labor Law of
Poltava Law Institute of the Yaroslav
Mudryi National Law University,
Doctor of Juridical Sciences, Professor
volodya_bohzko@ukr.net
orcid.org/0000-0002-3963-8461

Introduction. In 2014, in the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community, and their member states, on the other hand (in Annex XV), our country undertook to harmonize its domestic customs legislation with the Acquis Communautaire within three years of the Agreement's entry into force. This was to be a prerequisite not only for Ukraine's economic integration into the European community, but also for its full membership in the EU. Ukraine has already made significant progress in this direction and, according to Vladislav Suvorov, Deputy Head of the State Customs Service of Ukraine, has implemented approximately 91% of its customs obligations under the Association Agreement (Ivanov, 2025). Oleksandr Moskalenko, Director of the Customs Policy Department of the Ministry of Finance of Ukraine, referring to the assessments of European partners, states that Ukrainian customs legislation is 80% compatible with EU customs legislation (Ivanov, 2025). However,

despite such optimistic assessments, Ukraine has not yet managed to fulfill its commitment to adopt a new Customs Code of Ukraine that would be harmonized with the EU Customs Code (UCC, Regulation (EU) No. 952/2013).

In Chapter 29, “Customs union”, of its annual reports on enlargement concerning Ukraine, the European Commission states that all EU member states are part of the EU customs union and adhere to the same customs rules and procedures. This requires harmonization of legislation, as well as proper implementation and enforcement, and access to and compatibility with the EU’s electronic customs environment (European Commission, 2025).

In its Ukraine 2023 Report, the European Commission emphasized that Ukraine must make progress next year, particularly in developing a new Customs Code (European Commission, 2023). Although the current Customs Code of Ukraine largely complies with the UCC, the European Commission states that “further alignment with the EU Customs Code is needed, particularly in the areas of customs procedures, simplification of customs formalities, pre-departure information, and the enforcement of intellectual property rights”.

In its Ukraine 2024 Report, the European Commission gave a positive assessment of the start of work on the text of the new Customs Code, the aim of which is to bring it fully into line with the UCC (European Commission, 2024).

Finally, on August 26, 2025, work on the draft of the new Customs Code of Ukraine (hereinafter referred to as the Draft) was completed, and the Cabinet of Ministers of Ukraine approved its text by protocol decision and sent it to the European Commission for evaluation (Ministry of Finance of Ukraine, 2025). On October 3, 2025, all 15 sections of the draft text were officially presented to representatives of business entities and the public (Ministry of Finance of Ukraine, 2025).

Therefore, studying the text of the draft new Customs Code of Ukraine and conducting a comparative legal analysis with the UCC, Regulation (EU) No. 952/2013 is extremely relevant. After all, it is important not only to adopt and implement the new Customs Code of Ukraine as soon as possible. It must comply with Ukraine’s commitments and EU standards. This is a critical prerequisite for receiving further financial support from the EU and ensuring progress in negotiations on EU accession. All the above indicate the relevance of the chosen research topic.

Literature review. The issue of compliance of domestic customs legislation with European Union law has been the subject of attention of a significant number of Ukrainian and foreign researchers, including V. Bevzenko, M. Vikhlyayev, N. Guberska, S. Gusarov, R. Kalyuzhny, T. Kolomoets, A. Komziuk, O. Kuzmenko, V. Kuryla, D. Luchenko, P. Lyutikov, M. Melnyk, R. Melnyk, O. Mykolenko, Y. Nazarova, D. Pryimachenko, S. Stetsenko, M. Tyschenko, O. Chupryna, and other scholars. Among them, the prevailing view is that the key task of the ongoing customs reform should be not only the formal approximation of Ukraine’s customs legislation to EU law, but also a profound institutional transformation of Ukraine’s customs authorities. I.O. Bykov (2023) even justifies the need to use terms such as “general customs standards”, to which the author refers to the norms of the founding treaties, EU values and principles of EU law, which determine the general requirements for the organisation of public administration in countries that are aligning themselves with the EU *Acquis Communautaire*, and “special EU customs standards”, which include acts that directly regulate EU customs procedures and formalities in the form of regulations, directives, decisions, agreements and acts of individual Member States (Bykov, 2023).

Similar approaches are shared by R.I. Lemeha (2020), who emphasises that Ukraine’s customs policy is still characterised by fragmentation and inconsistency in the reforms being implemented, and therefore the key task for rapprochement with the EU should be to modernise existing customs regimes (Lemeha, 2020).

O. O. Briginets (2017) analyses the legal obstacles to the implementation of the EU Customs Code in Ukraine and notes that Ukraine’s current customs legislation has significant conceptual differences with the UCC in terms of customs simplifications, the application of guarantees, and the regulation of special customs procedures for customs control (Briginets, 2017).

Summarizing the assessments of researchers, we can conclude that the reform of Ukraine’s customs legislation requires a comprehensive approach that covers not only the implementation of the UCC text, but also the modernization of the institutional structure of customs, the introduction of unified electronic systems, the strengthening of procedural guarantees for business entities, and ensuring the irreversibility of punishment in case of violation of customs legislation. This approach is in line with the conclusions

of the European Commission, as reflected in its annual reports on Ukraine's progress, and forms the theoretical and practical basis for improving the draft Customs Code of Ukraine.

Positive innovations in the draft Customs Code of Ukraine. The Draft of the new Customs Code of Ukraine, which was approved by a protocol decision of the Cabinet of Ministers of Ukraine on August 26, 2025, and sent to the European Commission for evaluation, contains several progressive decisions that simplify customs procedures and customs clearance of goods and bring Ukrainian legislation closer to European standards. The most important innovations of the Draft include:

1. Significant harmonization of its text with EU legislation and international conventions. The Draft implements a significant part of the provisions of the EU Customs Code and international customs conventions. In particular: Revised Kyoto Convention and Convention on the Simplification of Formalities in Trade in Goods; Convention on Temporary Admission; Convention on International Transport of Goods Under Cover of TIR Carnets; Common Transit Convention, CTC, which entered into force for Ukraine in 2022; International Convention on the Harmonized Commodity Description and Coding System; Customs Control of Cross-border Goods Convention; Convention on Customs Data Model/WCO Data Model (developed by the World Customs Organization in terms of implementing uniform data standards for electronic declarations; and many others.

2. Digitization and implementation of a unified information system. It is planned to introduce electronic declarations in a single "electronic window" (Article 8 of the Draft), develop national IT systems, and integrate them with the European Multiannual Strategic Plan for Electronic Customs (in accordance with Section IX of the Draft). National IT solutions for interaction with the relevant European systems are already being developed so that digital tools are ready by the time the Draft comes into force. Integration into the EU Customs Information System and configuration of the NCTS (Common Transit System) are reflected in the Draft as new standards. Although the text of the Draft does not directly refer to the Customs Information System in a separate article, the rules on mutual exchange of information and integration with other information systems of the competent EU authorities are reflected in Articles 8 and 509 of the Draft.

The Draft also contains a requirement that customs operations be carried out through interconnected electronic systems within a single automated platform – through a "single window". This will ensure the exchange of information between customs and business entities, the automation of procedures, paperless document flow, and increased transparency in customs clearance of goods.

3. Authorization of Authorized Economic Operators (AEO). The Draft expands the institution of reliable economic operators and introduces the AEO status in accordance with the EU model. Article 64 of the Draft defines the procedure for applying for and authorising AEO status; Article 67 defines the criteria for obtaining AEO status, which include financial stability, compliance with legislation, accounting systems, and security standards; Articles 77-81 of the Draft define the grounds for refusal, entry into force, suspension, and revocation of AEO status. Acquiring AEO status requires businesses to comply with compliance standards and, in return, guarantees simplified customs procedures, easier customs control (fewer checks, priority consideration), and the possibility of mutual recognition with the customs services of other countries (the principle of reciprocity).

4. Introduction of the preferential origin of goods. Article 128 of the Draft codifies the rules for determining the preferential origin of goods in accordance with free trade agreements concluded by Ukraine. This means that a unified approach is being introduced for the implementation of preferential customs rates under preferential regimes: the country of origin may be determined according to one or more sets of rules and shall be indicated in the declaration for the application of the preference.

5. Efficiency of customs declarations acceptance, possibility to make changes to them, as well as recognition of a declaration as invalid at the request of the declarant. According to Article 309 of the Draft, a customs declaration that meets the established requirements shall be recognized by the customs authority and accepted "without delay", provided that the goods are presented at customs. This will speed up the processing of cargo: if all documents have been submitted and the goods are ready for inspection, the declaration will be processed without delay, allowing the customs authority to exercise its powers of customs control and customs clearance of goods more quickly.

The possibility of making changes to the declaration is reflected in Article 310 of the Draft. The declarant will be able to change the information in the customs declaration after its acceptance by the customs authority upon their request. This will reduce the consequences of possible accidental errors or inaccuracies in the submitted declaration. For example, it will be possible to correct technical information

(except for the list of goods that were not originally declared) until the formal inspection of goods has begun.

The invalidation of a declaration at the request of the declarant is regulated by Article 311 of the Draft. This provision allows a previously accepted declaration to be invalidated at the request of the declarant under certain conditions. In particular, if the goods are to be placed under another customs procedure, or in special circumstances where the previous customs procedure becomes inappropriate, the customs authorities may cancel the previous declaration and allow re-declaration.

6. Introduction of new types of guarantees and customs control. The Draft aims to implement European mechanisms for securing customs payments (including individual guarantee, comprehensive guarantee, and guarantee waiver) and gradual integration into the Union Guarantee System (corresponding to the UCC). The Draft provides for the possibility of using a general guarantee; a general guarantee with reduced security of up to 50%; with reduced security of up to 30% and with exemption from guarantee. This corresponds to UCC Annex A “Guarantee waiver for AEOs”. The Draft also introduces the use of an electronic guarantee management system.

Guarantees will be applied based on a risk profile. Although the term “risk management” is mentioned in the text of the Draft mainly in the general principles of customs control, the new guarantee instruments are directly integrated into the risk model. The Draft provides for the emergence of new categories of guarantors, new requirements for them, and new rules for their registration, new requirements for the form of guarantees, electronic interaction with customs, an updated procedure for revoking guarantees, etc.

The use of risk-based control methods (in accordance with EU principles) is expanding. The Draft contains provisions aimed at modernizing customs control through risk assessment. Therefore, simplifications will only be granted to economic operators who meet the criteria of a risk-oriented honest operator, and AEOs will automatically be entitled to reduced security guarantees.

This is in line with European practice and will allow control measures to be targeted at potentially “risky” cargo or operators, instead of random checks. Such a system should increase the effectiveness of control and reduce the bureaucratic burden on “safe” participants in foreign economic activity.

7. Improving the procedure for the re-export and re-import of goods. Updated rules for customs clearance of re-exported and re-imported goods, as well as processing under customs control, have been proposed. This will expand the opportunities for business entities and bring domestic legislation closer to EU law. In particular, the Draft Regulation on the Re-export of Goods has undergone the most significant reforms, which are reflected primarily in Articles 493-495 of the Draft and in related procedures resulting from the completion of special customs procedures. In certain cases (in particular, upon completion of storage or processing), it will be possible to submit a re-export notification instead of a full declaration. This is faster and cheaper and complies with Article 274 of the UCC, according to which only a “notification of re-export” may be submitted in such cases.

The Draft effectively introduces an independent re-export institution, which may become sufficient grounds for completing warehousing, domestic processing, temporary importation, or completion of a free zone. In addition, Article 495 of the Draft defines possible grounds for invalidating a re-export declaration, which was previously outside the scope of legal regulation.

The customs regime for re-imports has also changed. According to the Draft, this is no longer just the return of Ukrainian goods, but a full-fledged special procedure that complies with Article 203 of the UCC. This means that goods that are returned will regain their Ukrainian status, be exempt from import duties, and not be subject to customs payments if the return takes place within a specified period. In addition, the Draft specifies the deadlines for the return of goods; the condition of goods in which they may be re-imported; supporting documents; and the difference between re-importation after external processing and full re-importation of goods. Finally, the re-importation of goods can now be formalized as the completion of external processing and through the New Computerized Transit System (in the case of movement through EU countries). Most of these rules are not included in the current Customs Code of Ukraine.

The rules governing customs relations regarding inward/outward processing have been updated. In fact, this part of the Draft has been brought into line with Articles 256–262 of the UCC. A model has been introduced not only for “inward processing” (according to which the complete procedure for admitting goods for processing has been defined for the first time; the possibility of processing with replacement (equivalent goods) has been introduced, i.e., in fact, the possibility of replacing goods with equivalent goods has been provided; and the management of residues and waste has been introduced),

but also “outward processing”, according to which the possibility of exporting Ukrainian goods abroad for processing has been introduced; the return of processed products under the re-import regime; and the payment of customs duties only on the value of the added operation (processing cost).

8. Changes to the legal regulation of royalties and license fees. The text of Article 145 of the Draft literally reproduces the provisions of the UCC that determine in which cases royalties and license fees will be added to the customs value. The Draft also defines several possible criteria according to which royalties will be included in the customs value: 1. The connection between the payment and the goods being valued: “Royalties and license fees are related to the goods being valued if the rights transferred under the license agreement or royalty agreement relate to the goods being valued”; 2. The method of calculating royalties is irrelevant: the Draft specifies that even if royalties are calculated based on sales or the quantity of goods produced, this does not exempt them from being included in the customs value; 3. Presumption of connection: if royalties are calculated based on the price of the goods, the payment of such royalties is considered to be related to the goods being valued (in the absence of evidence to the contrary); 4. Mixed payments: adjustment obligation: in cases where royalties are partly related to goods and partly to post-import services, the Draft explicitly requires an adjustment to the customs value of the goods.

The innovations of the Draft also include the fact that the procedure for accounting for royalties, the procedure for documentary confirmation, the procedure for distributing royalties, and the rules for various types of license agreements will be regulated in a separate resolution of the Cabinet of Ministers of Ukraine, which harmonizes these procedures with EU practice.

9) Authorized consignor and consignee (international road transport operations). This innovation is reflected in Article 393 of the Draft, which provides for the possibility of granting authorized consignor/consignee status to organizations engaged in international TIR transport procedures. This will allow such entities to benefit from simplifications, such as reduced checks, when transporting goods under the international road transport system.

10) Simplified declaration of express shipments. This concerns Article 289 of the Draft. The new rules provide for a separate procedure for small postal/courier shipments. Goods worth up to €1,000 can be declared under a simplified scheme, without the need to complete a full import declaration. This reduces the burden on light freight flows (postal correspondence, small packages) and stimulates the development of online commerce and small businesses.

Reservations regarding certain innovations in the draft Customs Code of Ukraine. The Draft contains several other progressive solutions that will simplify customs clearance and customs control of goods and bring Ukrainian legislation closer to European standards. However, despite this, certain innovations in the Draft cause us concern, in particular:

1. The requirement for the person responsible for customs matters to have mandatory AEO C status. According to Article 71 of the Draft, “Practical Standards of Competence or Professional Qualifications”, an external person responsible for customs issues of the declarant (working under contract) must have valid AEO C authorization. This will complicate the involvement of external customs agents and effectively oblige them to obtain AEO-C status, which will create additional risks and require additional time and resources.

2. Mandatory guarantee upon importation of goods. According to Article 184 §1 “General Provisions on Guarantees” of the Draft, providing the customs authority with the necessary monetary guarantee is mandatory for each importation of goods into the customs territory. Although the guarantee is necessary to secure customs debt, it increases the financial burden on importers (especially for large imports) and may worsen their liquidity.

3. Requirement to present goods within 30 days. According to Article 308 “Submission of a customs declaration before presentation” of the Draft, the declarant is allowed to submit a declaration before the presentation of goods, but if the goods are not presented within 30 days of submission, the declaration will be considered “not submitted”. Therefore, force majeure delays in cargo delivery will lead to automatic cancellation of the declaration, which may require resubmission and additional costs.

4. Temporary prohibition on the use of general guarantees. According to Article 202, “Temporary prohibition on the use of general guarantees”, of the Draft, the central executive authority implementing state customs policy will be able to prohibit the use of a general guarantee (including a reduced amount or exemption from the guarantee) for certain special procedures or goods related to criminal offenses. This means that even reliable payers may be temporarily denied access to simplifications through a general guarantee, which reduces the flexibility of the security system.

5. Requirement for additional guarantees at the request of customs. According to Article 203 “Additional Guarantee or Replacement Guarantee” of the Draft, customs authorities may, if necessary, require an entity to provide an additional monetary guarantee or replace the one already provided. This means that when circumstances change, economic operators will have to quickly provide additional collateral to avoid delays in the release of goods, which can be difficult and expensive.

6. Post-customs control after release of the guarantee. According to Article 204 “Release of the Guarantee” of the Draft, even after the release of the individual guarantee and the return of the corresponding part of the general security, the customs authority retains the right to check the documents provided and carry out post-customs control. In other words, even fully cleared and paid cargo may be subject to additional inspection after release, which calls into question the completeness of the customs clearance procedure.

7. Complaints shall be written exclusively in the official language. According to Article 87 “Filing a Complaint” of the Draft, a complaint against a decision of the customs authority must be written in the official language and signed by the applicant. This will create inconvenience for foreign business entities that do not speak Ukrainian and may lead to technical errors. In addition, a complaint filed without complying with this requirement will remain pending in accordance with Article 87(5) of the Draft.

. Criminal liability will be introduced for a greater number of customs violations. According to Article 84 “Prosecution” of the Draft, criminal sanctions are envisaged for several violations of customs rules (special status, cargo manipulation, smuggling, etc.). Severe criminal and administrative penalties (fines) may deter economic operators and create additional risks even for technical violations, which may encourage corruption in customs authorities.

Proposals for eliminating certain inconsistencies between the draft Customs Code of Ukraine and the requirements of the EU Acquis and Annex XV to the Association Agreement. Although the Draft is largely harmonized with the UCC, not all requirements of Annex XV to the Association Agreement have been fully implemented in its text. A comprehensive analysis of the Draft, its comparison with the UCC, Annex XV to the Association Agreement, and the European Commission’s enlargement reports indicates both significant harmonization and substantial gaps in this process. To eliminate the latter, we propose the following amendments to the text of the Draft:

1. Add provisions on mutual recognition of AEO authorizations (MRA). Articles 64–83 of the Draft describe the general principles of the authorized economic operator (AEO) institution. However, these articles do not contain provisions on mutual recognition of AEO authorizations as provided for in the UCC and Annex XV to the Association Agreement. All modern EU customs unions are based on this element, which ensures effective participation in customs chains of trust. Therefore, we propose to supplement the Draft with Article 83-1 “Mutual Recognition of AEO Authorizations”, which would define the legal grounds for recognizing AEO authorizations of EU countries; the competence of the Cabinet of Ministers of Ukraine to conclude MRAs; and provide for the extension of the benefits of international recognition to Ukrainian AEOs. This provision will be in line with Articles 38–39 of the UCC and EU standards on trade partnerships.

2. Standardize the application of NCTS and integrate it with EU transit systems. Despite the existence of Articles 191–192 and 299–300 on guarantees and transit, the Draft does not contain a separate provision on NCTS, which contradicts Ukraine’s obligations to accede to the Convention on Common Transit. Therefore, we propose to supplement the Draft with Article 193-1 “National Computerized Transit System (NCTS)”, which would provide for the mandatory use of NCTS; compatibility with EU systems; transition to NCTS Phase 5 and Phase 6; and authorize the Cabinet of Ministers of Ukraine to approve the implementation roadmap. This provision will comply with Articles 6(1)(e) and 226–236 of the UCC and the EU’s international transit infrastructure.

3. Set deadlines for updating customs data formats in accordance with Annex B of the UCC. According to Article 300 of the Draft, the customs authority has broad powers to determine data formats, but there are no requirements for their synchronization with EU updates. This creates risks of technical incompatibility. Therefore, we propose to supplement Article 300 of the Draft with the following third part: “The formats and structure of customs data shall be updated no later than 60 days after the relevant changes to the European Commission’s technical standards (Annex B UCC DA/IA) come into force”.

4. Introduce a unified risk management system (CRM). The Draft does not contain a separate article aimed at risk management. Its absence makes compatibility with the EU Customs Risk Management Framework impossible and contradicts Annex XV and the conclusions of the European Commission’s Enlargement

Report. Therefore, we propose to supplement the Draft with a new Article 87-1 “Risk Management System”, which will contain requirements for automated risk analysis; exchange of information with member states; technical requirements for integration with ICS2, ECS2, and Surveillance. This provision will comply with Articles 46-49 of the UCC and EU CRMF.

5. Clarify the provision on comprehensive guarantees and their differentiation. Articles 191–200 of the Draft do not contain the scale of reduction of comprehensive guarantees provided for in the UCC (0%, 30%, 50%). Therefore, we propose to supplement Article 192 of the Draft with a fourth part, according to which reduced levels of comprehensive guarantees of 50%, 30%, and 0% would be established, and to specify that exemption is possible only for AEOs of the relevant type. Such a provision would comply with the requirements of Articles 95–98 of the UCC.

It is also necessary to provide provisions on the New Computerized Transit System (NCTS) and uniform customs guarantees, following the example of the UCC. In addition, post-clearance control and audit procedures should be described in more detail (as in the UCC), and the obligation to review risk algorithms at the national level should be enshrined.

6. Add an ex officio mechanism in the field of intellectual property rights protection. The Draft does not contain an ex officio mechanism for suspending customs clearance of goods, as established by Regulation (EU) No. 608/2013. Therefore, we propose to supplement the Draft with an article “Suspension of clearance of goods at the initiative of the customs authority (ex officio)”. Such a provision would comply with the requirements of the EU Acquis in terms of border enforcement. In order to fulfil the DCFTA obligations, it is also necessary to clarify the procedures for customs detention of counterfeit and pirated goods. It is necessary to provide for a set deadline for considering requests from rights holders and a mechanism for automatic exchange of information with other member states, as provided for in the UCC.

7. Implement provisions on information exchange with EU customs systems. The Draft lacks provisions on interaction with ICS2, ECS2, and Surveillance, which are key EU systems. Therefore, we propose to supplement the Draft with an article stating that “The customs authority shall ensure the automated exchange of advance information with ICS2, ECS2, and Surveillance in accordance with EU standards”.

8. Strengthen the procedural rights of economic operators (legal entities or individual entrepreneurs who, during their economic activities, carry out activities regulated by customs legislation). The Draft does not contain a complete list of the procedural rights of such economic operators, as is done in Articles 22–26 and 44 of the UCC. In addition, the European Commission has repeatedly emphasized the need to extend the scope of the Law of Ukraine “On Administrative Procedure” to customs legal relations. Therefore, we propose to supplement the Draft with an article “Procedural Rights of Economic Operators”, which will provide for the following rights: the right to be heard before a decision is made; the right to access information; and effective mechanisms for appealing a decision or inaction of a customs authority.

9. Clarify the grounds for conducting a personal search. According to Article 671 of the Draft, a personal inspection shall be conducted if there are “sufficient grounds” to believe that an individual crossing the customs border of Ukraine or staying at a customs control point or in the transit zone of an international airport is concealing contraband or goods that are directly subject to customs violations or are prohibited from being imported into the customs territory of Ukraine, exported from the customs territory of Ukraine, and/or placed under customs procedures. The fact that this form of control is an exceptional form of customs control indicates its coercive nature about the individual and the need, as a result, to strictly adhere to the procedural guarantees established not only in customs but also in the constitutional legislation of Ukraine to prevent the violation of citizens’ rights to personal inviolability and interference in their personal and family life. Therefore, we propose to legislatively detail the content of the legal construct “sufficient grounds” used in part one of Article 671 of the Draft, supplementing it with an indicative (non-exhaustive) list of circumstances that may be considered such grounds (for example, the availability of specific operational information from law enforcement agencies regarding the person in question, a high level of risk associated with the profile of such a person, etc.).

10. Strengthen the status of the State Customs Service of Ukraine as a law enforcement agency. To effectively combat smuggling, the State Customs Service of Ukraine should be granted the powers of law enforcement agencies (as proposed during working discussions of the Draft). This will require appropriate amendments to the Criminal Code of Ukraine and the Code of Criminal Procedure of Ukraine, but the relevant provisions should also be enshrined in the Draft.

We are confident that the proposed changes will bring the Draft more into line with the UCC, as well as fulfil Ukraine's commitments under the Association Agreement and the European Commission's requirements as reflected in the enlargement reports. These changes will eliminate key institutional and technical gaps, create a comprehensive legal framework for Ukraine's further integration into the EU customs area, and strengthen its economic security.

Conclusions. A comparative analysis of the draft Customs Code of Ukraine with the Customs Code of the European Union has shown significant progress in the direction of regulatory convergence and in-depth modernization of domestic customs legislation. The draft demonstrates a high level of harmonization of procedural institutions: the rules for electronic declaration and the single window regime have been largely unified, key elements of the European IT architecture (MASP-C) have been implemented, the institution of authorized economic operators (AEO) has been expanded in accordance with Articles 38–41 of the UCC, approaches to securing customs payments, re-import, re-export, and processing procedures have been modernized, and the rules for determining customs value, in particular about royalties, have been clarified. These innovations demonstrate Ukraine's commitment to fulfilling its obligations under the Association Agreement and adapting its legislation to EU requirements in order to integrate as closely as possible into the EU internal market and become a full member of the EU.

At the same time, the analysis revealed several significant inconsistencies and structural gaps that hinder full compliance with the EU Acquis. In particular, ex officio mechanisms in the field of intellectual property rights protection, integration into European risk management information systems, detailing of procedures for interaction with NCTS, and requirements for full digitization in accordance with the MASP-C calendar remain underdeveloped. Certain provisions on customs value, simplifications, guarantees, and AEO status require a more complete reproduction of the UCC rules, and several other EU secondary legislations acts to avoid regulatory gaps and ambiguities in law enforcement.

In view of this, the draft of the new Customs Code of Ukraine needs further improvement. Based on the results of the study, several proposals have been made to amend the text of the draft, in particular to supplement the section on the protection of intellectual property rights with provisions on the suspension of customs clearance ex officio; to detail the requirements for digital systems and their compatibility with European platforms; to unify the institutions of guarantees, simplifications, AEO, and customs value in accordance with UCC procedures and implementing regulations.

We are confident that the implementation of these proposals will not only ensure full compliance with Ukraine's international obligations, but also create the conditions for the practical integration of our state into the EU Customs Union, increase the institutional capacity of the State Customs Service of Ukraine, ensure the effectiveness of its customs control at border crossing points, and ensure Ukraine's full membership in the EU.

References:

1. Briginets, O. O. (2017). Adaptatsiia natsional'noho zakonodavstva do norm Yevropejs'koho Soiuzu: mytna sprava [Adaptation of national legislation to European Union standards: customs matters]. *Scientific Bulletin of Uzhhorod National University. Law Series*, 46, pp. 121–123. <https://dspace.uzhnu.edu.ua/server/api/core/bitstreams/3df9934b-eeef-458c-b111-a1668568dd9d/content>. [in Ukrainian]
2. Bykov, I. O. (2023). Ukrain's'ka mytnytsia ta standarty YeS (administratyvno-pravove doslidzhennia) [Ukrainian customs and EU standards (administrative and legal research)]. Odesa: Yurydyka. https://oduvs.edu.ua/uploads/Monografiya_Bikov_Igor_82b56aa11b.pdf. [in Ukrainian]
3. European Commission. (2023). *Ukraine Report 2023*. https://enlargement.ec.europa.eu/system/files/2023-11/SWD_2023_699%20Ukraine%20report.pdf.
4. European Commission. (2024). *Ukraine Report 2024*. https://enlargement.ec.europa.eu/document/download/1924a044-b30f-48a2-99c1-50edeac14da1_en?filename=Ukraine%20Report%202024.pdf.
5. European Commission. (2025). *Ukraine Report 2025*. https://enlargement.ec.europa.eu/document/download/17115494-8122-4d10-8a06-2cf275eecd7_en?filename=ukraine-report-2025.pdf.
6. Ivanov, O. (2025, October 10). Nablyzhennia do Yevropy. Ukraina vykonala 91% mytnykh zobov'iazan', peredbachenykh uhodoiu pro Asotsiatsiiu z YeS. [Closer ties with Europe. Ukraine has fulfilled 91% of its customs obligations under the Association Agreement with the EU]. *NV Business*. <https://biz.nv.ua/ukr/economics/mitna-integraciya-ukrajini-z-yes-progres-vikonannya-zobov-yazan-ta-tehnologichna-sumisnist-50551707.html>. [in Ukrainian]

7. Lemeha, R.I. (2020). Klasyfikatsiia mytnykh rezhymiv za natsional'nym ta ievropejs'kym zakonodavstvom: unifikatsiia pidkhodiv v konteksti ievrointehratsii [Classification of customs procedures under national and European legislation: unification of approaches in the context of European integration]. *Entrepreneurship, economics and law*, 10. pp. 118–124. <https://doi.org/10.32849/2663-5313/2020.10.20>. [in Ukrainian]

8. Ministry of Finance of Ukraine. (2025). Proekt Mytneho kodeksu Ukrainy, skhvalenoho prokol'nym rishenniam Kabinetu Ministriv Ukrainy 26 serpnia 2025 roku [Draft Customs Code of Ukraine, approved by a resolution of the Cabinet of Ministers of Ukraine on August 26, 2025]. <https://mof.gov.ua/storage/files/Проект%20Митного%20кодексу%20України.pdf>.

9. Ministry of Finance of Ukraine. (2025, August 27). Uriad pidtrimav proiekt novoho Mytneho kodeksu Ukrainy, iakyj napravliaiet'sia na otsinku Yevrokomisii ta dlia konsul'tatsij z biznesom [The Government has approved a draft of Ukraine's new Customs Code, which will be sent to the European Commission for review and to businesses for consultation]. https://mof.gov.ua/uk/news/uriad_pidtrimav_proiekt_novogo_mitnego_kodeksu_ukraini_iakii_napravliaietsia_na_otsinku_ievrokomisiieiu_ta_dlia_konsultatsii_z_biznesom-5295. [in Ukrainian]

10. Ministry of Finance of Ukraine. (2025, October 7). Novyj Mytnyj kodeks Ukrainy: biznesu prezentuvaly zakonoproekt, rozroblenyj na osnovi Mytneho kodeksu YeS [New Customs Code of Ukraine: a draft law based on the EU Customs Code was presented to businesses]. <https://www.kmu.gov.ua/news/novyi-mytnyi-kodeks-ukrainy-biznesu-prezentuvaly-zakonoproekt-rozroblenyi-na-osnovi-mytneho-kodeksu-ies>. [in Ukrainian]

11. Verkhovna Rada of Ukraine. (2022). Pro pryiednannia Ukrainy do Konventsii pro sproschennia formal'nostej u torhivli tovaramy : Zakon Ukrainy vid 30 serpnia 2022 roku № 2554-IX [On Ukraine's accession to the Convention on the Simplification of Formalities in Trade in Goods: Law of Ukraine No. 2554-IX of August 30, 2022]. <https://zakon.rada.gov.ua/laws/show/2554-20#Text>. [in Ukrainian]

12. Verkhovna Rada of Ukraine. (2022). Pro pryiednannia Ukrainy do Konventsii pro protseduru spil'noho tranzytu : Zakon Ukrainy vid 30 serpnia 2022 roku № 2555-IX [On Ukraine's accession to the Convention on a common transit procedure: Law of Ukraine No. 2555-IX of August 30, 2022]. <https://zakon.rada.gov.ua/laws/show/2555-20#Text>. [in Ukrainian]

ПОРІВНЯЛЬНО-ПРАВОВИЙ АНАЛІЗ ПРОЄКТУ МИТНОГО КОДЕКСУ УКРАЇНИ ЩОДО ВИКОНАННЯ УКРАЇНОЮ ЄВРОІНТЕГРАЦІЙНИХ ЗОБОВ'ЯЗАНЬ

Володимир БОЖКО,

*завідувач кафедри конституційного, адміністративного,
екологічного та трудового права*

Полтавського юридичного інституту Національного юридичного університету

імені Ярослава Мудрого,

доктор юридичних наук, професор

volodya_bohzo@ukr.net

orcid.org/0000-0002-3963-8461

Мета. Метою статті є здійснення комплексного порівняльно-правового аналізу проєкту нового Митного кодексу України щодо його відповідності Митному кодексу Європейського Союзу (Регламент ЄС № 952/2013) та зобов'язаннями, визначеними в Угоді про асоціацію між Україною та ЄС, зокрема в Додатку XV. Дослідження спрямоване на ідентифікацію ступеня гармонізації національного митного законодавства з «*Acquis Communautaire*», визначення ключових позитивних новацій, виявлення істотних невідповідностей та формулювання конкретних пропозицій, спрямованих на вдосконалення положень оприлюдненого проєкту нового Митного кодексу України.

Методи дослідження. Методологічну основу дослідження становлять порівняльно-правовий, формально-юридичний, структурно-функціональний та системний аналіз. Порівняння здійснювалося шляхом зіставлення положень проєкту Митного кодексу України з нормами Митного кодексу ЄС, інших актів вторинного законодавства ЄС, а також із вимогами Угоди про асоціацію та практикою Європейської Комісії, включно з MASP-C та сучасними IT-інструментами європейської митної системи.

Результати. Результати дослідження засвідчили, що досліджуваний проєкт Митного кодексу України істотно наближає національне митне законодавство у напрямі євроінтеграції. Гармонізовано ключові інститути: електронне декларування, «єдине вікно», ризикоорієнтований контроль, процедури реімпорту, реекспорту та переробки, а також систему гарантування митних платежів за моделлю «*Union Guarantee*». Значного розвитку набув інститут уповноваженого економічного оператора, удосконалено підходи до

визначення митної вартості, особливо щодо роялті. Разом із тим встановлено істотні прогалини: неповна імплементація механізму «*ex officio*» у сфері інтелектуальної власності; фрагментарність цифрових вимог MASP-C; недоопрацьованість норм про спрощення, гарантії та ІТ-інтеграцію з системами ЄС.

Висновки. Проект Митного кодексу України потребує подальшого доопрацювання для забезпечення повної сумісності з правом ЄС та ефективного виконання євроінтеграційних зобов'язань. Доцільною є подальша повна транспозиція механізму «*ex officio*», уточнення окремих процедур за участі уповноваженого економічного оператора та гарантії відповідно до Митного кодексу ЄС, а також посилення цифрової архітектури відповідно до MASP-C. Реалізація цих рекомендацій сприятиме інституційному зміцненню Державної митної служби України, підвищенню ефективності її функціонування, прискоренню інтеграції України до внутрішнього ринку ЄС й набуття Україною повноправного членства в ЄС.

Ключові слова: Митний кодекс України, митний кодекс ЄС, порівняльно-правовий аналіз, угода про асоціацію між Україною та ЄС, європейська інтеграція.



Стаття поширюється на умовах ліцензії відкритого доступу (CC BY 4.0)

Дата першого надходження статті до видання: 28.11.2025

Дата прийняття статті до друку після рецензування: 19.12.2025

Дата публікації (оприлюднення) статті: 31.12.2025

TEMPORARY IMPORTATION OF VEHICLES FOR PERSONAL USE INTO THE CUSTOMS TERRITORY: CONSTITUTIONALITY OF THE CUSTOMS LEGAL NORM

Purpose. The purpose of the article is to formulate a legal position regarding the constitutionality of certain provisions of Article 380 of the Customs Code of Ukraine (CCU), which regulate the customs regime for the temporary importation of vehicles for personal use. This is examined in light of the right to property and the principle of the rule of law, which are guaranteed by the Constitution of Ukraine. The study aims to establish the compliance of these norms with the Fundamental Law, particularly concerning the restriction of the right to use temporarily imported property.

Methods. The research utilizes a complex of general scientific and special legal methods. The dialectical method is employed to reveal the interrelation between constitutional guarantees (the right to property and the right to judicial protection) and the public interest, which is realized through customs control. The method of theoretical synthesis is applied to study the basic regulations governing the implementation of the temporary importation customs regime. Crucially, the method of legal phenomenology is used to examine such legal phenomena as state control over the use of property in accordance with the public interest, as well as the legal limitation of the declarant. The description of these phenomena serves as the basis for the conclusion regarding the constitutionality of the analyzed provisions of Article 380 CCU.

Results. The key provision of Part Five of Article 380 CCU, which concerns the restriction of the right to use a vehicle temporarily imported under the relevant customs regime, is analyzed. It is established that a common interpretive error among subjects of interpretation is to mistakenly see the right to transfer the customs regime to another person in the aforementioned CCU provision, whereas the norm only establishes a restriction. Correspondence is revealed between the CCU norms and the provisions of the Convention on Temporary Admission (Istanbul Convention). It is ascertained that inconsistent judicial practice in interpreting the first paragraph of Part Five of Article 380 CCU does not indicate a violation of the constitutional principle of legal certainty. The study proves that Article 380 CCU itself, in terms of restrictions, does not violate the constitutional right to property, as the restriction is based on public and fiscal considerations.

Conclusions. The analysis confirms that the restriction provided for by Part Five of Article 380 CCU is substantiated and lawful. In accordance with Article 19 of the Convention on Temporary Admission, Ukraine, as a Contracting Party, has the right to establish a restrictive norm regarding the circle of third parties who may be granted the right to use the temporarily imported vehicle. This restriction is based on non-economic considerations (fiscal control and combating illegal circulation). Thus, Part 5 of Article 380 CCU does not contradict the norm of paragraph (b) of Article 7 of Annex C to the Convention, and the inconsistent application of the provisions of the first paragraph of Part 5 of Article 380 CCU by courts does not violate the principle of legal certainty. It is established that the provisions of Article 380 CCU do not restrict the realization of the right to property guaranteed by the Fundamental Law of Ukraine.

Key words: Constitution of Ukraine, customs regulation, Customs Code, Istanbul Convention, vehicle, right to use, right to property, principle of legal certainty, constitutionality.

JEL classification: K34, K40, F13.

Anatolii MAZUR,
Senior Lecturer at the Department
of Public and Private Law of
University of Customs and Finance,
Candidate of Juridical Science,
Associate Professor
anvas.mazur@gmail.com
orcid.org/0000-0003-1073-4799

Introduction. Judges of the Constitutional Court of Ukraine (CC of Ukraine) exercise their right, stipulated by Part Four of Article 59 of the Law of Ukraine “On the Constitutional Court of Ukraine”, Paragraph 6 of Part One of Article 43 of the Rules of Procedure (CC Resolution, 2018), to address human rights defenders and receive a formed legal position on the merits of the issues raised in constitutional complaints. The method of addressing is actually “ensuring a full and objective consideration of the case and the adoption of a reasoned decision by the CC of Ukraine”. The decisions, if they concern the constitutionality of the provisions of the CCU (Customs Code of Ukraine, 2012) regarding customs rules violation, as a result of a

simple statistical analysis, are most often accepted in favor of the constitutional complaint. Thus the case under study is so interesting from a practical and doctrinal point of view. The separate opinion expressed by the judge-rapporteur on the case, Vasyl Lemak, adds to its relevance. The judge considered it important not only to agree with the court's own conclusion, but above all to pay attention to the methodology of its motivation (Lemak, 2025): the conceptual scheme of assessing the constitutionality of the contested provision of the CCU as a state intervention in the sphere of human rights, namely in the right to property, as well as the totality and constitutionality of intellectual operations during such an assessment, because, as noted, the approaches applied by the Constitutional Court in its decisions, despite their external similarity to the approaches in other decisions of the Court, there is a significant specificity.

Article 380 of the CCU examined by the Constitutional Court is entitled "Features of the temporary import of citizens of vehicles for personal use and commercial purposes into the customs territory of Ukraine". The complainant questioned the constitutionality of the paragraph of the first part of the fifth article, which provides that temporarily imported vehicles for personal use may be used on the customs territory of Ukraine only by citizens who imported the mentioned vehicles into Ukraine for their personal needs.

Therefore, based on the results of the doctrinal analysis and interpretation of the norms of the Constitution of Ukraine, the CCU, the study of the practice of the Constitutional Court of Ukraine, and the general points of view expressed in the scientific legal literature, the author of this article prepared answers to the key questions of the constitutional complaint of Boyarov Artur Volodymyrovych regarding the compliance of the paragraph 1 of the part 5 of the article 380 of the CCU with the Constitution of Ukraine.

Literature review. Berezovska N. concluded that the establishment of liability for exceeding the period of temporary import of goods, including vehicles for personal use, vehicles for commercial purposes or the period of temporary export of goods or the loss of vehicles, is not always correctly interpreted in practice (Berezovska, 2023). Therefore, the acquisition of legal science and experience, formed as a result of the consideration of cases by courts on the merits, will help to avoid mistakes by the law enforcement officer and to ensure the principle of legality in the application of the provisions of the specified article, may be useful for saving judicial protection measures.

In an article devoted to the constitutional foundations of the modernization of customs legislation (Dorofeieva, 2019), Dorofeieva L.M. examined the system of legal regulation of the activities of domestic customs authorities and focused on the features of the regulatory framework in this area and concluded that it is laws as a form of expression of legal norms have a leading role in regulating customs activities. These laws, in turn, should be based exclusively on the basic principles defined by the Constitution of Ukraine, and further development and modernization of customs legislation should take place in accordance with the chosen course for European integration by adapting domestic legislation to international standards.

Nazarko A. in his report draws attention to the ... principle, according to which constitutional norms are norms of direct action, that is, they are applied directly when resolving issues, in particular in the field of customs relations (Nazarko, 2023). Thus, it is concluded that the Constitution is the basis for legislative activity in the field of customs regulation. Although the Constitution of Ukraine does not directly regulate the activities of customs authorities, its norms are of fundamental importance for customs legislation. In particular, Part 1 of Article 67 of the Constitution of Ukraine establishes that everyone is obliged to pay taxes and fees in the manner and amounts determined by law.

Voitenko Y. and Voitenko I. (2024) also emphasize that the provisions of the Constitution of Ukraine are norms of direct effect, i.e., they do not require additional legislative definition. Researchers cite examples when the constitutional principle of the rule of law is able to change the practice of the court without making additional changes to the current legislation. As it becomes clear from a review of scientific publications, their authors mainly study the constitutionality of the norms of the Civil Code, which establish administrative liability for violation of customs rules. This is also prompted by the practice of the Constitutional Court of Ukraine. In other publications devoted to the customs regime of temporary import, the authors analyze the legal regulation of this regime in the context of international trade relations and national legislation (Hyrka and Shulhan, 2023). There are also no research efforts to find a balance between legal regime restrictions and the rights of the user of the customs regime of temporary import.

What right is restricted in Article 380 of the Customs Code?

1. The subject of the constitutional complaint claims that the norm of Part 5 of Article 380 of the CCU imposes restrictions on (1) "the right to use a vehicle (hereinafter referred to as a vehicle) within the

framework of the temporary import regime”, and not on (2) “the right to transfer the use of the temporary import regime itself to another person and to assume obligations under such a customs regime by the relevant person”.

1(1). In Part 5 of Article 380 of the CCU, the legislator in the course of customs regulation indeed restricted the right to use “vehicles for personal use”, because there are indicated vehicles of a specific commodity group in accordance with the Ukrainian Classification of Commodities of Foreign Economic Activity (UCC FEA), established a circle of users, and outlined the purpose of use (paragraph 1 of Part 5 of Article 380 of the CCU, paragraph 3 of Part 5 of Article 380 of the CCU).

Regarding temporarily imported vehicles, the right to use can be transferred to another person. In accordance with the paragraph 3 of part 5 of Article 380 of general rule of temporarily imported personal vehicles cannot be transferred to the possession, use or disposal of other persons. The exception, according to the commented article of the CCU, is only personal vehicles classified under commodity heading 8903 of the Ukrainian Classification of Goods for Foreign Economic Activities (“Yachts and other floating crafts for leisure or sports; rowing boats and canoes”).

Regarding the range of possible users of temporarily imported personal vehicles. They include three categories of persons, namely (a) citizens (according to the CCU, these are any individuals: citizens of Ukraine, foreigners, stateless persons) who directly imported vehicles into Ukraine, or, in other words, users of the right to temporary import of vehicles (b) resident citizens with the appropriate permission from the user of the right to temporary import of vehicles, (c) non-resident citizens with the appropriate permission from the user of the right to temporary import of vehicles.

Regarding the purpose of use. The standardization of the purpose is intended to guarantee the constancy of the characteristic of a vehicle as such that (a) it is a vehicle for personal use, i.e. it satisfies personal, not commercial needs (clause 60 of article 4 of the CCU – “exclusively for personal use, and not for industrial or commercial transportation of goods or passengers for a fee or free of charge”), (b) it satisfies the personal needs of “a citizen who imported the vehicle into Ukraine” or, in other words, “a user of the right to temporary importation”.

1(2). “The right to transfer the use of the temporary importation regime” - this phrase was constructed by the complainant. It reflects a mistaken understanding of the content of paragraph b of article 7 of Annex C to the Convention on Temporary Admission (1990), which is entitled “The Annex on Means of Transport”. From the above-mentioned norm, the text of the second paragraph of the fifth article of 380 of the CCU there is borrowed the rule according to which third parties may use a temporarily imported vehicle for private use. A Contracting Party to the Convention may provide in its national legislation for the possibility of such use “on behalf of and in accordance with the instructions of the user of the right to temporary importation” (Convention on Temporary Admission, 1990). It is important to note that it is the user of the right to temporary importation who directly imports the vehicle and who has the right to grant third parties permission to use the vehicle already imported under the temporary importation regime on his own behalf and in accordance with his own instructions.

Paragraph b of article 7 of Appendix C states that a vehicle for private use may be used by third parties, but provided that they have the appropriate permission (here, for better understanding, it would be worth adding the word “from” - A.M.) of the user of the right to temporary importation. A logical interpretation of this provision would protect the complainant from the erroneous perception of the phrase “permission of the user of the right to temporary importation” used in the Convention and the CCU as one that grants the right to use the right of temporary importation to a third party, while he is granted the right to use the vehicle, that is, to operate the vehicle in accordance with its technical characteristics. Thus, “each of the Contracting Parties may, upon request, authorize the transfer of the right to temporary importation to any other person” (Article 8 of the Convention). But this is a general rule, while the provision of paragraph b of Article 7 of Annex C is special and applied specifically to cases of temporary importation of private-use vehicles.

As an interim conclusion, let us note that the provision of part five of Article 380 of the CCU does indeed impose restrictions on “the right to use the vehicle under the temporary importation regime”. However, it does not establish the right to “transfer the use of the temporary import regime itself to another person and the assumption of obligations under such a customs regime by the relevant person”. Instead, it provides for the user of the temporary import right (the person responsible for compliance with the requirements of the customs regime of temporary import) the right to allow the use of the vehicle by

third parties (see also the text of a separate opinion of Judge Vdovichenko of the Constitutional Court of Ukraine, according to which a non-resident citizen who has imported a vehicle for personal use into the customs territory of Ukraine and placed it under the customs regime of temporary import, may transfer this vehicle for use to a third party – a non-resident (Vdovichenko, 2015)).

Convention on Temporary Admission and the Customs Code of Ukraine

2. From the analysis of paragraph (b) of Article 7 of Annex C to the Convention, the complainant sees that a Contracting Party under this Convention has the right to allow or prohibit the use of temporarily imported vehicles only by resident persons. While Part 5 of Article 380 of the CCU contrary to (1) this norm of international law and (2) the Constitution, prohibits such use by all persons without exception, including non-resident citizens.

2(1). Part 5 of Article 380 of the CCU does indeed contain a general rule according to which the use of temporarily imported vehicles for personal use by third parties is prohibited. But not “to all persons without exception”: the second paragraph of Part 5 of Article 380 of the CCU allows such use by third parties (resident citizens and non-resident citizens), but exclusively by means of transport classified under commodity heading 8903 according to UCC FEA, namely “yachts and other floating craft for leisure or sports; rowing boats and canoes”. However, it is worth recognizing that in this part, domestic legislation complies with the Convention to a lesser extent than the act of European customs law (Riashentseva, 2020), which is Commission Delegated Regulation (EU) No. 2015/2446 of 28 July 2015 (Regulation, 2015).

At the same time, the above restriction, in our opinion, does not contradict the Convention. After all, Article 19 of the Convention provides that its (Convention – A.M.) provisions “shall not prevent the application of prohibitions and restrictions arising from national laws and regulations and basing on considerations of a non-economic nature, such as considerations of morality or concern for public order, considerations of public safety, hygiene or public health, or considerations of veterinary or phytosanitary order, related to the protection of wild species of animals and plants threatened with extinction (destruction), or considerations of the protection of copyright and industrial property.”

A significant limitation on the use of vehicles for personal use by third parties is associated with “considerations of a non-economic nature,” namely the need to ensure public order (in the broad sense of this concept) in the field of temporary import and, importantly, re-export of motor vehicles with European license plates. In such circumstances, temporary importation correlates with the conventional concept of the customs regime of temporary importation, which provides for “the application of prohibitions or restrictions of an economic nature on importation” (Article 1 of the Convention).

When acceding to the Convention in 2004, Ukraine, as a Contracting Party to the Convention, did not make any reservations (Verkhovna Rada of Ukraine, 2004), and the rules of temporary importation provided for by the then-current CCU of 2002 did not undergo any changes. Only in 2009 there were made some amendments to it: in Article 161 such a measure was added to guarantee the delivery of “transit” goods to the customs authority of destination as “transportation under the terms of the Convention on Temporary Importation (Istanbul, 1990) with the use of an ATA carnet” (Verkhovna Rada of Ukraine, 2009); Article 211 was supplemented by part two, according to which in the case of temporary importation of goods under the terms of the Convention on Temporary Importation (Istanbul, 1990), the guarantee of their stay in the customs regime of temporary importation is carried out in accordance with the provisions of the mentioned Convention.

As for the currently valid CCU, the scientific literature expresses the point of view according to which “the CCU of 2012 mostly meets the requirements of ... the Istanbul Convention (with all annexes)” (Shulha, 2014). In cases where there is a discrepancy between the norms of the CCU and the provisions of the Convention, we must consistently apply Article 19 of the Convention, according to which its provisions “do not create obstacles to the application of prohibitions and restrictions arising from national laws and regulations and based on considerations of a non-economic nature; if the restrictions and prohibitions are of an economic nature - the principle of part three of Article 1 of the CCU: “If an international treaty of Ukraine, the consent to be bound by which has been granted by the Verkhovna Rada of Ukraine, establishes rules other than those provided for by this Code and other laws of Ukraine, the rules of the international treaty of Ukraine shall be applied.”

2(2). The issue of compliance/incompliance with the Constitution of Ukraine of the rule of part 5 of Article 380 of the CCU is considered in the following two sections.

Thus, in accordance with Article 19 of the Convention, Ukraine as a Contracting Party has established a rule-restriction regarding the circle of third parties who may be granted the right to use a temporarily imported vehicle. This rule-restriction is based on considerations of a non-economic nature. Therefore, part 5 of Article 380 of the CCU in this regard does not contradict the rule of paragraph (b) of Article 7 of Annex C to the Convention.

Judicial practice of interpreting the CCU and the principle of legal certainty

3. Courts interpret the norm of paragraph 1 of part 5 of Article 380 of the CCU in different ways. Therefore, (1) does paragraph 1 of part 5 of Article 380 of the CCU correspond to part 1 of Article 57 of the Constitution of Ukraine, according to which “everyone is guaranteed the right to know their rights and obligations”, (2) does the different interpretation of paragraph 1 of part 5 of Article 380 of the CCU violate the principle of legal certainty?

3(1). The different interpretation by the courts of the provisions of paragraph 1 of part 5 of Article 380 of the CCU regarding the fact that “temporarily imported vehicles for personal use may be used on the customs territory of Ukraine exclusively by citizens who imported the said vehicles into Ukraine for their personal needs” does not indicate the inconsistency of the specified norm of part 1 of Article 57 of the Constitution, according to which “everyone is guaranteed the right to know their rights and obligations”.

3(2). The unequal application by courts of the provisions of paragraph 1, part 5, article 380 of the CCU, in our opinion, does not violate the principle of legal certainty.

This principle is one of the basic principles of European law and is often used in the practice of the Court of Justice of the EU and the European Court of Human Rights. In the status of a general principle of law, it should also be perceived by the national legal system (Bohachova, 2016).

The rule of law as certainty is characterized by at least three founding principles belonging to the so-called procedural natural law (Matvieieva, 2010): i) “the law is directed towards the future”; ii) “the law is understandable”; and iii) “the law is general” (Holovaty, 2006). The degree of clarity which the wording of national laws must provide – and which can in no way cover all unforeseen circumstances – depends to a large extent on the content of the particular instrument, the scope of the law and the number and status of those to whom it is addressed (paragraph 31 of the the European Court of Human Rights of Nov 25, 1999 in Case of Hashman and Harrup v. the United Kingdom (Case of Hashman and Harrup v. the United Kingdom, 1999, § 31).

Legal certainty should be characterized as “a universal legal principle, the effect of which extends to such important areas of legal relations between the state and the individual as the implementation and provision of human and citizen rights and freedoms, the establishment of legal liability, the grounds and procedure for bringing it to bear, the inadmissibility of actions and inaction aimed at unjustified restriction of human rights and freedoms, the establishment of proportionality of restrictions applied to the individual, the exercise of powers by state authorities within the limits determined by the Constitution and laws of Ukraine” (Bohachova, 2013).

Therefore, the unequal interpretation by the courts of the norm of paragraph 1 of part 5 of Article 380 of the CCU does not indicate its inconsistency with part 1 of Article 57 of the Constitution of Ukraine. The unequal application by the courts of the provisions of paragraph 1 of part 5 of Article 380 of the CCU does not violate the principle of legal certainty.

Article 380 of the CCU and restrictions on the exercise of the right of ownership

4. The complainant with the status of a non-resident was denied the acquisition of the rights and obligations of a person responsible for compliance with the requirements of the customs regime for the temporary import of a car for personal use, owned by the complainant by right of ownership. Therefore, does paragraph 1 of part 5 of Article 380 of the CCU correspond to part 1 of Article 41 of the Constitution of Ukraine?

4(1). According to part 1 of Article 41 of the Constitution of Ukraine, everyone has the right to own, use and dispose of their property, the results of their intellectual and creative activities.

According to Article 1 of the First Protocol to the Convention for the Protection of Human Rights and Fundamental Freedoms of 1950, every natural or legal person has the right to peacefully possess his property; no one may be deprived of his property except in the interests of society and on the conditions provided for by law and the general principles of international law (paragraph one); however, as noted in its Decision of the Constitutional Court of Ukraine No. 3-p(II)/2021 of July 21, 2021 in case No. 3-261/2019(5915/19, this provision in no way limits the right of the state to enact such laws as it deems

necessary to exercise control over the use of property in accordance with the general interests or to ensure the payment of taxes or other fees or fines (paragraph two) (Constitutional Court of Ukraine, 2021). Restricting the use of temporarily imported personal vehicles on the customs territory of Ukraine exclusively by citizens who imported them, for personal needs, is designed to ensure state control over the use of property in accordance with the general interests: customs security, road safety, etc.

4(2). Paragraph 1, Part 5, Article 380 of the CCU, as well as the provisions of Chapter 55 of the Code in general, do not resolve issues of exercising the right to property. The Chapter is entitled “Passage and taxation of goods imported (sended) by citizens to the customs territory of Ukraine». The legal possession of goods, thus, is a sufficient basis for the customs authority to perceive the person-owner as one for whom, by virtue of the very fact of customs declaration of goods for the purpose of importation into the customs territory of Ukraine, the corresponding subjective customs rights and legal obligations arise. In the case under consideration, as a person bound by the obligations of the customs regime of temporary importation, which, in turn, provides for a number of advantages in comparison with the «non-temporary», «final» importation, characteristic of the customs regime of import.

When the legislator considered it necessary to take into account the presence or absence of ownership of a vehicle, and not the separate right to own or use it, he directly indicates this. In particular, in paragraph 5, part 4, art. 380 of the CCU, which speaks of the right of resident citizens who are on temporary consular registration in consular office of Ukraine abroad to temporarily import into the customs territory of Ukraine under a written obligation to re-export subject to a written declaration in accordance with the procedure provided for by the legislation of Ukraine for citizens, one vehicle for personal use, classified under the relevant commodity heading in accordance with the UCC FEA for a certain period without paying customs duties. The specified vehicles may be temporarily imported into the customs territory of Ukraine subject to submission to the customs authority of documents confirming the citizen’s ownership of such vehicles and their registration in the territory of the relevant country.

Thus, it can be concluded that paragraph 1 of part 5 of Article 380 of the CCU corresponds to part 1 of Article 41 of the Constitution of Ukraine.

Conclusions. Following the results of the consideration of the case, the Constitutional Court of Ukraine recognized paragraph 1 of part 5 of Article 380 as being in accordance with the Constitution of Ukraine (is constitutional) - see the decision of the Second Senate No. 1-p(II)/2025 of January 15, 2025 (Constitutional Court of Ukraine, 2025). Thus, the author’s legal position was confirmed in the collegial opinion of the judges of the constitutional control body.

The paper analyzes the restriction established by part 5 of Article 380 of the CCU on the right to use a vehicle under the temporary import regime. It is noted that the subjects of interpretation often mistakenly believe that this norm allows transferring the right to use the customs regime to another person. Further study of this issue in legal science could focus on developing clear recommendations for unifying the interpretation of the norm in order to avoid errors in law enforcement.

The conformity of the MC norms with the provisions of the Convention on Temporary Admission has been established: Article 19 of the Convention allows Ukraine, as a Contracting Party, to determine restrictions on the circle of third parties who may use a temporarily imported means of transport, taking into account non-economic considerations. Thus, Part 5 of Article 380 of the CCU does not contradict paragraph (b) of Article 7 of Annex C to the Convention. A promising direction of research is the analysis of the impact of non-economic considerations on the formation of customs restrictions in the context of Ukraine’s international obligations.

It has been found that the different interpretation by the courts of paragraph 1 of Part 5 of Article 380 of the CCU does not indicate its inconsistency with Part 1 of Article 57 of the Constitution of Ukraine and does not violate the principle of legal certainty. It has been found that Article 380 of the CCU does not limit the right of ownership guaranteed by Part 1 of Article 41 of the Constitution of Ukraine. In legal science, it is worth investigating how the norms of customs legislation interact with constitutional guarantees of property rights, especially in the context of the balance between public and private interests.

Further research may be aimed at studying judicial practice to identify the reasons for the different interpretations of the rules of the customs regime of temporary importation by customs authorities and declarants and developing mechanisms to ensure the unity of such practice.

References:

1. Pro Rehlament Konstytutsiinoho Sudu Ukrainy [On the Rules of Procedure of the Constitutional Court of Ukraine]: postanova Konstytutsiinoho Sudu Ukrainy vid 22 liutoho 2018 roku № 1-ps/2018. <https://zakon.rada.gov.ua/laws/show/v0001710-18#top> [in Ukrainian].
2. Mytniy Kodeks Ukrainy [Customs code of Ukraine]: Zakon Ukrainy vid 13.03.2012. <https://zakon.rada.gov.ua/laws/show/4495-17#Text> (Accessed 09.11.2025). [in Ukrainian].
3. Okrema dumka (zbizhna) suddi Konstytutsiinoho Sudu Ukrainy Vasylia Lemaka stosovno Rishennia Konstytutsiinoho Sudu Ukrainy u spravi za konstytutsiinou skarhoiu Boiarova Artura Volodymyrovycha shchodo vidpovidnosti Konstytutsii Ukrainy (konstytutsiinosti) abzatsu pershoho chastyny p'iatoi statti 380 Mytnoho kodeksu Ukrainy (shchodo zakhystu mytnykh interesiv Ukrainy) [Separate opinion (concurring) of judge Vasyl Lemak of the Constitutional Court of Ukraine regarding the Decision of the Constitutional Court of Ukraine in the case upon the constitutional complaint of Artur Volodymyrovych Boiarov regarding the compliance of the Constitution of Ukraine (constitutionality) of the first paragraph of the fifth part of Article 380 of the Customs Code of Ukraine (regarding the protection of customs interests of Ukraine)]. <https://zakon.rada.gov.ua/laws/show/na01d710-25#Text> [in Ukrainian].
4. Berezovska, N. (2023). Vidpovidalnist za perevyschennia stroku tymchasovoho vvezennia tovariv, u tomu chysli transportnykh zasobiv osobystoho korystuvannia, transportnykh zasobiv komertsiiinoho pryznachennia abo stroku tymchasovoho vyvezennia tovariv chy vtratu transportnykh zasobiv za mytnym kodeksom Ukrainy [Liability for exceeding the temporary importation period for goods, including personal use vehicles, commercial vehicles, or the temporary exportation period for goods, or loss of vehicles under the Customs Code of Ukraine]. *Customs Scientific Journal*, no. 2, pp. 6–12. <https://doi.org/10.32782/2308-6971/2023.2.1> [in Ukrainian].
5. Dorofieieva, L. M. (2019). Konstytutsiini osnovy modernizatsii mytnoho zakonodavstva Ukrainy [Constitutional Bases for Modernization of Customs Legislation of Ukraine]. *Konstytutsiino-pravovi akademichni studii*, no. 1, pp. 123–130. <https://surl.li/qovukh> [in Ukrainian].
6. Nazarko, A. (2023). Customs Affairs in the Context of Part 1, Article 67 of the Constitution of Ukraine. *Zbirnyk naukovykh prats «ΛΟΓΟΣ»*, pp. 62–63. <https://doi.org/10.36074/logos-28.04.2023.17> [in English].
7. Voitenko, Y., & Voitenko, I. (2024). Application of the rule of law principle in the consideration of cases of violation of customs regulations: national and international aspect. *Customs Scientific Journal*, no. 1, pp. 133–138. <https://doi.org/10.32782/2308-6971/2024.1.16> [in English].
8. Hyrka, K., & Shulhan, I. (2023). Customs regime of temporary importation: analysis of legislation and further development prospects. *Bulletin of Lviv Polytechnic National University. Series: Legal Sciences*, vol. 10, no. 4(40), pp. 70–76. <https://doi.org/10.23939/law2023.40.070> [in English].
9. Convention on Temporary Admission, Istanbul, 26 June 1990, in force 27 November 1993.
10. Okrema dumka suddi Konstytutsiinoho Sudu Ukrainy Vdovichenka S.L. stosovno Rishennia Konstytutsiinoho Sudu Ukrainy u spravi za konstytutsiinym zvernenniam Martynova Volodymyra Volodymyrovycha shchodo ofitsiinoho tlumachennia polozhen chastyny druhoi statti 469 Mytnoho kodeksu Ukrainy [Separate opinion of judge S.L. Vdovichenko of the Constitutional Court of Ukraine regarding the Decision of the Constitutional Court of Ukraine in the case upon the constitutional appeal of Volodymyr Volodymyrovych Martynov regarding the official interpretation of the provisions of the second part of Article 469 of the Customs Code of Ukraine]. <https://zakon.rada.gov.ua/laws/show/na01d710-15#Text> [in Ukrainian].
11. Riashentseva, K. (2020). Rezhym tymchasovoho vvezennia yakht v Ukraini i YeS [Temporary Importation Regime for Yachts in Ukraine and the EU]. LIGA.Blohy. <https://blog.liga.net/user/kryashentseva/article/35945> (Accessed 09.11.2025). [in Ukrainian].
12. Delehovanyi Rehlament Komisii (YeS) № 2015/2446 vid 28 lypnia 2015 roku na dopovnennia Rehlamentu Yevropeiskoho Parlamentu i Rady (YeS) №952/2013 stosovno detalnykh pravyl shchodo deiakykh polozhen Mytnoho kodeksu Soiuzu [Delegated Regulation (EU) No 2015/2446 of the Commission of July 28, 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council regarding detailed rules for certain provisions of the Union Customs Code]. https://zakon.rada.gov.ua/laws/show/984_028-15#Text (Accessed 09.11.2025). [in Ukrainian].
13. Pro pryiednannia Ukrainy do Konventsii pro tymchasove vvezennia [On Ukraine's Accession to the Convention on Temporary Admission]: Zakon Ukrainy vid 24 bereznia 2004 roku № 1661-IV. <https://zakon.rada.gov.ua/laws/show/1661-15#Text> [in Ukrainian].
14. Pro vnesennia zmin do deiakykh zakonodavchykh aktiv Ukrainy u zv'iazku z pryiednanniam Ukrainy do Konventsii pro tymchasove vvezennia [On Amendments to Certain Legislative Acts of Ukraine in Connection with Ukraine's Accession to the Convention on Temporary Admission]: Zakon Ukrainy vid 19 travnia 2009 roku N 1349-VI. <https://zakon.rada.gov.ua/laws/show/1349-17#Text> [in Ukrainian].

15. Shulha, M. H. (2014). Mytni rezhymy tymchasovoho uvezennya ta tymchasovoho vyvezennya [Customs regimes of temporary import and temporary export]. *Iurydychnyi naukovyi elektronnyi zhurnal*, no. 5. http://lsej.org.ua/5_2014/26.pdf [in Ukrainian].

16. Bohachova, L. L. (n.d.). Pryntsyp pravovoi vyznachenosti v yevropeiskomu i natsionalnomu pravi (zmistovna kharakterystyka) [The principle of legal certainty in European and national law (substantive characteristics)]. <https://core.ac.uk/download/pdf/230566483.pdf> [in Ukrainian].

17. Matvieieva, Yu. I. (n.d.). Pravova vyznachenist ta suddivske pravotvorennia [Legal certainty and judicial law-making]. <https://ekmair.ukma.edu.ua/server/api/core/bitstreams/6bfe16d4-00b6-4e96-a918-e573644f1c5a/content> [in Ukrainian].

18. Holovaty, S. (2006). Verkhovenstvo prava. Knyha druha. Vid doktryny – do pryntsypu [The Rule of Law. Book Two. From doctrine – to principle]. Kyiv: Vydavnytstvo «Feniks». [in Ukrainian].

19. Case of Hashman and Harrup v. The United Kingdom. (Application no. 25594/94, 25 November 1999). <https://hudoc.echr.coe.int/rus#%7B%22itemid%22:%5B%22001-58365%22%7D> [in English].

20. Bohachova, L. (2013). Pryntsyp pravovoi vyznachenosti v yevropeiskomu i natsionalnomu pravi: zmistova kharakterystyka [The principle of legal certainty in European and national law: substantive characteristics]. *Teoriia i praktyka pravoznavstva*, no. 2. http://nbuv.gov.ua/UJRN/tipp_2013_2_74 [in Ukrainian].

21. Rishennia KS Ukrainy № 3-p(II)/2021 vid 21 lypnia 2021 roku u spravi № 3-261/2019(5915/19) za konstytutsiinou skarhoiu Odintsovoi Oleny Anatoliivny shchodo vidpovidnosti Konstytutsii Ukrainy (konstytutsiinosti) okremykh polozhen abzatsu drugoho statti 471 Mytnoho kodeksu Ukrainy [Decision of the CCU № 3-r(II)/2021 of July 21, 2021, in case № 3-261/2019(5915/19) on the constitutional complaint of Olena Anatoliivna Odintsova regarding the compliance of the Constitution of Ukraine (constitutionality) of certain provisions of the second paragraph of Article 471 of the Customs Code of Ukraine]. https://ccu.gov.ua/sites/default/files/docs/3_p2_2021_2.docx [in Ukrainian].

22. Rishennia Konstytutsiinoho Sudu (Druhyi senat) № 1-p(II)/2025 vid 15.01.2025 u spravi № 3-15/2023(34/23) za konstytutsiinou skarhoiu Boiarova Artura Volodymyrovycha shchodo vidpovidnosti Konstytutsii Ukrainy (konstytutsiinosti) abzatsu pershoho chastyny p'iatoi statti 380 Mytnoho kodeksu Ukrainy (shchodo zakhystu mytnykh interesiv Ukrainy) [Decision of the Constitutional Court (Second Senate) № 1-r(II)/2025 of 15.01.2025 in case № 3-15/2023(34/23) on the constitutional complaint of Artur Volodymyrovych Boiarov regarding the compliance of the Constitution of Ukraine (constitutionality) of the first paragraph of the fifth part of Article 380 of the Customs Code of Ukraine (regarding the protection of customs interests of Ukraine)]. <https://zakon.rada.gov.ua/laws/show/v001p710-25#Text> [in Ukrainian].

ТИМЧАСОВЕ ВВЕЗЕННЯ ТРАНСПОРТНИХ ЗАСОБІВ ОСОБИСТОГО КОРИСТУВАННЯ ЯК ПРЕДМЕТ КОНСТИТУЦІЙНОГО ПРОВАДЖЕННЯ

Анатолій МАЗУР,

доцент кафедри публічного та приватного права

Університету митної справи та фінансів,

кандидат юридичних наук, доцент

anvas.mazur@gmail.com

orcid.org/0000-0003-1073-4799

Мета. Метою статті є формування правової позиції щодо конституційності окремих положень статті 380 Митного кодексу України (МК), які регулюють митний режим тимчасового ввезення транспортних засобів особистого користування, з огляду на гарантовані Конституцією України право власності та принцип верховенства права. Дослідження спрямоване на встановлення відповідності зазначених норм Основному Закону, зокрема в частині обмеження права користування тимчасово ввезеним майном.

Методи. У дослідженні застосовано комплекс загальнонаукових та спеціально-юридичних методів. Метод діалектики використано для розкриття взаємозв'язку між конституційними гарантіями (правом власності та правом на судовий захист) та публічним інтересом, реалізованим через митний контроль. Метод теоретичного синтезу застосовано для вивчення базових приписів, що регулюють реалізацію митного режиму тимчасового ввезення. Ключовим став метод правової феноменології, що дозволив дослідити такі правові феномени, як державний контроль за користуванням майном відповідно до публічного інтересу, а також правове обмеження декларанта. Опис цих феноменів став підґрунтям для висновку щодо конституційності аналізованих положень статті 380 МК.

Результати. Проаналізовано ключове положення частини п'ятої статті 380 МК, яке стосується обмеження права користування транспортним засобом, увезеним у рамках митного режиму тимчасового ввезення. Встановлено, що поширене серед суб'єктів тлумачення помилково вбачає у зазначеному приписі МК право передавати митний режим іншій особі, тоді як норма лише встановлює обмеження. Виявлено відповідність між нормами МК та положеннями Конвенції про тимчасове ввезення (Стамбульської конвенції). З'ясовано, що неоднакова судова практика тлумачення норми абзацу 1 частини 5 статті 380 МК не є свідченням порушення конституційного принципу правової визначеності. У дослідженні доведено, що сама по собі стаття 380 МК у частині обмежень не порушує конституційного права власності, оскільки обмеження ґрунтується на публічних та фіскальних міркуваннях.

Висновки. Аналіз підтвердив, що обмеження, передбачене частиною п'ятою статті 380 МК, є обґрунтованим та правомірним. Згідно зі статтею 19 Конвенції про тимчасове ввезення, Україна як Договірна Сторона має право встановлювати норму-обмеження щодо кола третіх осіб, яким може бути надано право використання тимчасово увезеного ТЗ. Це обмеження ґрунтується на міркуваннях неекономічного характеру (фіскальний контроль та боротьба з нелегальним обігом). Таким чином, частина 5 статті 380 МК не суперечить нормі пункту (b) статті 7 Додатка С до Конвенції, а неоднакове застосування приписів абзацу 1 ч. 5 ст. 380 МК судами не порушує принципу правової визначеності. Установлено, що положення статті 380 МК не обмежують реалізацію передбаченого Основним Законом України права власності.

Ключові слова. Конституція України, митне регулювання, Митний кодекс, Стамбульська конвенція, транспортний засіб, право користування, право власності, принцип правової визначеності, конституційність.



Стаття поширюється на умовах ліцензії відкритого доступу (CC BY 4.0)

Дата першого надходження статті до видання: 24.11.2025
Дата прийняття статті до друку після рецензування: 19.12.2025
Дата публікації (оприлюднення) статті: 31.12.2025

FOREIGN ECONOMIC ACTIVITY AND INVESTMENT POTENTIAL OF UKRAINIAN REGIONS: IDENTIFYING A STABLE CORE AND TERRITORIAL ASYMMETRY WITH MULTIVARIATE CLUSTER ANALYSIS

Purpose. The purpose of the paper is to perform a comprehensive multidimensional clustering of Ukraine's regions based on a system of indicators reflecting their level of foreign economic activity and investment and entrepreneurial potential. Additionally, the study analyzes the dynamics and stability of their development during 2022–2024 to substantiate a differentiated regional economic policy in the context of the war.

Methods. The research relies on official statistical data from the State Statistics Service of Ukraine for the period 2022–2024, thus covering the time since the start of the full-scale war to the present. The input indicators, which include volumes of exports, imports, capital investments, and the number of active enterprises, were standardized using the Z-Score normalization method. For the objective grouping of regions, multivariate cluster analysis (k-means method) was applied. The optimal number of clusters ($k=2$) was confirmed using the Elbow Method and Silhouette Method, which pointed to a distinct bipolar structure of the economic space.

Results. The research findings confirmed the presence of a stable bipolar structure in Ukraine's economic space throughout the entire period under review, indicating profound territorial asymmetry. An unchanging economic core (Cluster 1) was identified, comprising the Dnipropetrovsk, Kyiv, and Lviv Oblasts, which dominate across all key indicators of foreign economic and investment-entrepreneurial activity. Cluster 1 regions demonstrate a high level of integration into international markets and significant investment and production potential. Dnipropetrovsk Oblast maintained its status as an absolute economic outlier, confirming its unique role as an industrial and manufacturing center. The vast majority of oblasts formed Cluster 0, characterized by low to medium levels of economic activity and restricted foreign trade and investment flows.

Conclusion. The high stability of the observed asymmetry and the clear typology of regions prove the ineffectiveness of unified approaches in state regional policy. A comprehensive understanding of this regional mosaic is critically necessary for transitioning to differentiated, targeted, and balanced mechanisms of state regulation. These mechanisms should aim to solidify the competitive advantages of the leading regions and strategically stimulate economic activity in the peripheral regions.

Key words: foreign trade, foreign economic activity, regional development, model, cluster analysis, export, import, investment, economic policy, regional economy, multidimensional analysis, resilience.

JEL classification: F14, F21, R11, R12, C38.

Maryna PASHCHENKO,
Higher Education Applicant at the
Department of Economic Cybernetics
of Ivan Franko National University
of Lviv
Maryna.pashchenko@lnu.edu.ua
orcid.org/0009-0004-0242-1324

Larysa ZOMCHAK,
Associate Professor at the Department
of Economic Cybernetics
of Ivan Franko National University
of Lviv
Candidate of Economic Sciences,
Associate Professor
lzomchak@gmail.com
orcid.org/0000-0002-4959-3922

Introduction. In the context of deepening globalization processes and the systemic integration of Ukraine's national economy into European and global economic structures, regional economic attractiveness acquires strategic significance as a decisive factor in ensuring macroeconomic stability and strengthening national competitiveness. The level of the state's socio-economic development stability is directly dependent on the effective functioning of its regions, their capacity to form stable foreign economic ties, generate export flows, attract significant volumes of capital investment, and create a favorable environment for entrepreneurial activity. Regions serve as the primary hubs of economic activity where production, labor, and investment resources are concentrated. Foreign trade activity and investment and entrepreneurial potential are the key components that comprehensively secure regional development and integration into the global economy. However, Ukraine's economic space is characterized by significant asymmetry and territorial differentiation, demanding the development of flexible and targeted

mechanisms for state regulation. A comprehensive understanding of this regional mosaic, based on the objective classification of oblasts according to their economic capabilities, is a necessary prerequisite for forming an effective, balanced, and socially oriented economic policy.

The aim of this article is to perform a comprehensive clustering of Ukraine's oblasts based on an integrated system of indicators reflecting their level of foreign economic competitiveness and investment and entrepreneurial potential, and to analyze their development dynamics from 2022 to 2024 for the purpose of formulating effective regional economic policy.

Literature review. The key theoretical pillar of this research is the role of foreign trade and investment as drivers of economic development that shape the regional economic core. The international literature confirms that foreign trade and foreign direct investment have positive spillover effects on economic growth and contribute to sustainable development (Zamani & Tayebi, 2022; Liu et al., 2024). However, the impact may be nonlinear, as evidenced by studies on threshold effects, particularly concerning carbon emissions (Derindag et al., 2023; Liu et al., 2024). The impact of trade also extends to social aspects: authors used econometric models to examine the link between foreign trade and inclusive growth and income inequality (Oladapo and Oyaromade, 2025) and (Takım and Gültekin, 2022). At the level of regional blocs, the research on BRICS countries confirms that economic integration can reinforce foreign trade (Adda et al. 2025), providing an important precedent for Ukraine's European integration efforts. Nevertheless, question whether foreign trade limits the growth of peripheral regions, a point directly relevant to the "core-periphery" concept identified in the current analysis (Atienza Montero and Hierro Recio, 2025).

Analyzing the regional dimension of foreign trade and competitiveness requires identifying factors that contribute to the formation of the economic core. Authors identified a complex set of economic, institutional, and environmental drivers of foreign trade (Kubatko et al. 2024), while others highlighted the synergistic effect of education, innovation performance, and foreign trade on economic indicators (Aysan et al., 2021). Methodologically, the current research resonates with studies that use quantitative methods for regional trade analysis, including gravity models (Ayala et al., 2021; Demirci & Sevüktekin, 2022), spatial econometrics for assessing trade elasticity (Zoffio et al., 2025), Bayesian model (Najafi et.al, 2024), panel VAR approach (Kacou et.al, 2022) and Granger causality (Feng, 2022). Works further illustrate how specialized instruments (such as foreign trade zones) and advanced forecasting methods can be applied to manage and stimulate regional foreign economic activity (Han et al., 2022; Lane & Liu, 2022).

Contemporary economic studies on Ukraine focus on understanding regional resilience and structural disparities in the face of external shocks, particularly following the pandemic and amidst the full-scale war. The research analyzing Ukraine's services export, revealed critical shifts in foreign economic resilience caused by these crises (Vdovyn and Zomchak, 2022). This context of structural changes is complemente to a structural model reflecting key interactions between GDP and industrial output, confirming fundamental economic dependencies (Zomchak and Miskiv, 2024). The issue of regional inequality is particularly acute: (Zomchak and Hakava, 2025), using a multidimensional ranking approach, identified significant disparities and resilience levels in regional labor markets, which correlates with the bipolar economic structure concept found in the current study. A deeper understanding of external threats is provided by (Vdovyn, 2025), who analyzed Ukraine's position in the Fragile States Index through the lens of conflict and threats, forming the overall backdrop for assessing regional economic attractiveness. International links are also highlighted in the study (Orudzhev and Alizade, 2021), who analyzed the impact of GDP on trade turnover between Ukraine and Azerbaijan.

Foreign Economic Activity of Ukrainian Regional Development: Data, Indicators and Methodology. The informational basis for this research is formed using official statistical collections and databases from the State Statistics Service of Ukraine for the period 2022–2024. The application of multivariate statistical analysis allows for the objective grouping of regions based on the degree of similarity in their economic characteristics.

The assessment of regions' foreign trade activity is conducted using export and import indicators, which serve as key indicators of foreign economic competitiveness and the openness of the regional economy.

Goods export (thous. USD) is utilized as an indicator of foreign economic competitiveness and the region's ability to generate foreign currency revenue. The highest volume of exports was recorded in

the Lviv Oblast (2,711,819.5 thous. USD), followed by Vinnytsia and Odesa Oblasts. This leadership indicates the high adaptability of these regions' economies to international market demands and the effective use of existing logistics corridors. In contrast, export volumes in the Luhansk and Donetsk Oblasts are minimal, a direct consequence of the ongoing impact of military actions on their production and logistics infrastructure.

Goods import (thous. USD) characterizes the region's need for external resources (raw materials, equipment, technologies) and indirectly reflects the market's consumption capacity, demonstrating different centers of gravity. The largest volumes of imports were recorded in Kyiv City (3,329,368.6 thous. USD) and Odesa Oblast (2,792,329.9 thous. USD). These figures underscore their critically important role as key logistics, distribution, and financial hubs of the country. High imports may indicate both strong investment demand for high-tech equipment and a significant volume of final consumption, which is typical for the capital.

The evaluation of internal economic potential is based on three key indicators characterizing the entrepreneurial environment and investment activity: total number of active enter, volume of products (goods, services) sold by enterprises and capital investment.

Total number of active enterprises is a key indicator of entrepreneurial activity and the saturation of the regional market with business entities. The leader in this indicator is Dnipropetrovsk Oblast (50,978 units), pointing to a powerful, diversified, and deeply rooted business sector. High enterprise concentration is also demonstrated by Lviv, Odesa Oblasts, and Kyiv City, confirming their status as major economic centers capable of generating significant internal competition and innovation.

Volume of products (goods, services) sold by enterprises (thous. UAH) acts as an integral measure of the region's economic potential and scale of production. The absolute dominance here belongs to Kyiv City (680,363,701.45 thous. UAH), which is expected given the concentration of headquarters, financial, and service companies. However, among manufacturing regions, the highest sales volume belongs to Dnipropetrovsk Oblast (1,667,492,954.8 thous. UAH), unequivocally confirming its status as a powerful industrial and manufacturing core of the country.

Capital investment (thous. UAH) determines the region's investment attractiveness and its ability to attract resources for fixed asset renewal and long-term development. This indicator is also led by Kyiv City (2,568,459,07 thous. UAH), reflecting the largest concentration of investment projects and financial resources. Following the capital are Odesa and Lviv Oblasts. The relatively high volumes of capital investment in these regions attest to their resilience, investment appeal, and business expectations for positive long-term development, which is closely correlated with their high foreign trade activity.

In summary, the analysis of absolute indicators for 2024 reveals a group of distinct regional leaders (Kyiv City, Dnipropetrovsk, Lviv, Odesa, Vinnytsia) that dominate across all key economic criteria. At the same time, significant differences in their profiles are observed (e.g., Kyiv as a service center versus Dnipropetrovsk as a manufacturing core). This confirms the expediency of applying multivariate clustering methods for the objective grouping of oblasts with similar, but not identical, economic activity profiles.

The procedure for clustering Ukraine's oblasts was conducted in stages, including data preparation, determining the optimal number of groups, and final grouping.

Since the input indicators (export, import, capital investment) have different scales, units of measurement, and significant discrepancies in absolute values, data standardization was performed to ensure their comparability and avoid the dominance of indicators with the largest absolute values. Each indicator was transformed using the Z-Score normalization method (standardization), which brings all data to a dimensionless scale with a mean of zero and a unit standard deviation.

To substantiate the optimal number of clusters, two key empirical methods were applied:

1. Elbow Method: This method was used to analyze the sum of squared distances (inertia) from points to their cluster centers. The "elbow" point on the graph, where the decrease in inertia becomes least significant, indicated the most likely number of clusters (figure 1).

2. Silhouette Method: This method was used to assess the density and separability of the clusters. A high silhouette coefficient indicates how similar an object is to its own cluster compared to other clusters, thereby confirming the optimality of the chosen number k (figure 2).

Based on the analysis of the graphs from both methods, which visually confirmed the presence of a clear bipolar structure, the optimal number of clusters was empirically established as $k=2$.

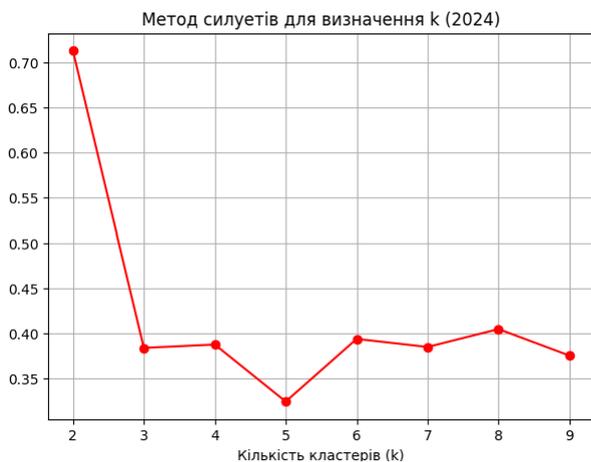


Fig. 1. Elbow method

Sources: calculated by authors

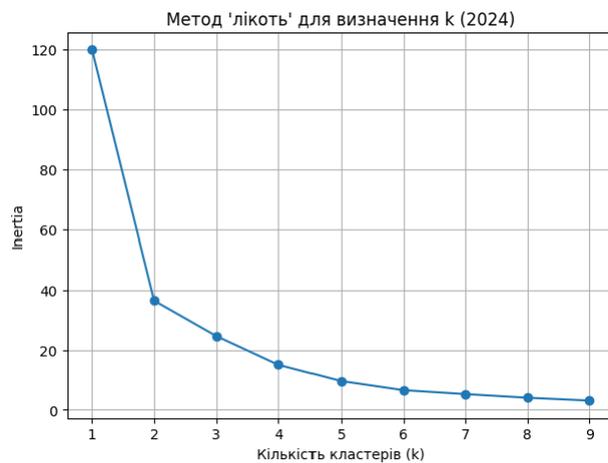


Fig. 2. Silhouette Method

Sources: calculated by authors

The non-hierarchical k-means method was used for the final and accurate distribution of regions into the two specified groups. This method minimizes the sum of squared distances from each region to the center (centroid) of its cluster, ensuring maximum intra-cluster homogeneity.

After the final distribution of regions, the Euclidean distance to the centroid of its cluster in the multi-dimensional space of standardized features was calculated for each region. This distance serves as an important criterion for assessing the representativeness of each region within its cluster: the smaller the distance, the closer the region is to the “ideal” profile of its group.

The entire clustering procedure was conducted separately for each year (2022, 2023, 2024), allowing for tracking the migration dynamics of regions between clusters and assessing the stability of their economic position amidst significant external shocks. To ensure the correctness of the analysis results and avoid statistical distortions, Kyiv City was excluded from the sample due to the substantial excess of its economic indicators over corresponding values in other regions, which could have led to distortion of the clustering results and reduced its analytical validity.

Empirical Results and Analysis of Regional Asymmetry in Ukraine: A Cluster Approach to Foreign Trade and Investment Potential for Core-Periphery Identification. In 2022, the structure of the regions’ economy already demonstrated a bipolar configuration, although at the initial stage of the economic system’s destabilization, it was less pronounced than in subsequent years.

Cluster 0 included the vast majority of oblasts with a medium level of economic activity. This cluster united regions with diverse economic profiles: agrarian, industrial-agrarian, and transit. For example, Odesa Oblast, despite high logistical potential, did not enter the cluster of leaders due to low integral activity indicators, limited export volumes, and moderate investment flows. Cluster 0 was characterized by limited foreign trade and investment activity, moderate scales of entrepreneurial activity, and capital investment. The most typical region of Cluster 0 was Khmelnytskyi Oblast with a Euclidean distance to the centroid of 0.3177, indicating that its economic profile was maximally close to the group’s average indicator.

Cluster 1 formed the economic core of the country and consisted of Dnipropetrovsk, Kyiv, and Lviv Oblasts. Lviv Oblast immediately entered this cluster due to its logistical and transit advantages, which were critically important at the beginning of the crisis period. Dnipropetrovsk Oblast remained an absolute economic outlier with a Euclidean distance of 2.5319, demonstrating a unique industrial profile with a high concentration of industrial production, entrepreneurial activity, and capital investment. Cluster 1 was characterized by a high level of integration into international markets, significant volumes of export and realized products, and stable investment appeal, forming a clearly defined economic core of the country.

In terms of dynamics, it was observed that most regions in Cluster 0 remained stably peripheral, while regions with development potential (western and central oblasts) were already beginning to approach the Cluster 1 centroid. This situation laid the foundation for further regional differentiation in the following years.

In 2023, the bipolar structure of Ukraine's economy was preserved and became more pronounced.

Cluster 0 remained the largest in terms of number and united regions with low or medium economic activity. It included oblasts with diverse economic profiles but united by a low level of foreign trade and investment activity, moderate volumes of capital investment, and entrepreneurial activity. Khmelnytskyi Oblast again remained the typical region, its Euclidean distance to the Cluster 0 centroid being 0.2947, indicating proximity of the economic profile to the cluster's average activity.

Cluster 1 consisted of the leading regions: Dnipropetrovsk, Kyiv, and Lviv Oblasts. Lviv Oblast strengthened its role as a Western logistics and investment hub, with a Euclidean distance to the centroid of 1.0747, underscoring its intermediate position among the leaders. Dnipropetrovsk Oblast remained an absolute economic outlier with a distance of 2.2074, confirming its uniqueness and concentration of production potential. Cluster 1 was distinguished by a high level of integration into international markets, stability of investment appeal, and significant volume of production activity.

In 2023, an intensification of structural differentiation was observed: the peripheral regions of Cluster 0 remained relatively homogeneous, while regions with economic potential increasingly approached the Cluster 1 centroid, indicating the growing influence of the Western logistical-investment segment.

In 2024, the bipolar structure of Ukraine's economy was confirmed as stable and clear.

Cluster 0 remained the largest in terms of the number of regions and included oblasts with a medium or low level of economic activity, as well as regions whose economic activity was limited by military actions. The cluster was characterized by limited volumes of foreign trade and investment activity, moderate scales of entrepreneurial activity, and capital investment. Structurally, Cluster 0 remained heterogeneous, combining agrarian, industrial-agrarian, and transit regions that significantly lagged behind the economic leaders. The most typical region remained Mykolaiv Oblast with a Euclidean distance of 0.2872.

Cluster 1 united Dnipropetrovsk, Kyiv, and Lviv Oblasts, forming the country's economic core. Dnipropetrovsk Oblast remained an absolute economic outlier with a Euclidean distance of 2.5319, confirming its unique industrial profile and significant concentration of production and entrepreneurial activity. The regions in Cluster 1 were characterized by high integration into international markets, stable investment appeal, and significant production potential. This structure confirms the existence of a stable economic core and a significant asymmetry between the leading and peripheral regions.

The analysis of data for 2022–2024 demonstrates the high stability of the bipolar structure of Ukraine's economy. The economic core, formed by the Dnipropetrovsk, Kyiv, and Lviv Oblasts, remained unchanged throughout the entire period, underscoring their fundamental status as centers of production, logistics, and investment. Dnipropetrovsk Oblast maintained its status as an absolute economic outlier for all three years, demonstrating a unique industrial profile, high concentration of production activity, and entrepreneurial potential.

The peripheral regions of Cluster 0 remained relatively homogeneous and economically weaker, although certain western and central oblasts demonstrated a gradual approach to the Cluster 1 centroid, indicating a slow increase in their economic potential. Overall, the clustering dynamics confirm a stable demarcation of centers and periphery, the existence of a stable economic core, and the gradual intensification of asymmetry between the leading and weaker regions of the country, which is of critical importance for forming differentiated regional development strategies.

Conclusions. The conducted research on the regional economic attractiveness of Ukraine for 2022–2024 allowed for the assessment of the dynamics of oblast development, their integration into international markets, and their investment and entrepreneurial potential. Based on multivariate cluster analysis, structural patterns of the country's economic space were determined, enabling substantiated conclusions regarding the typology of regions and the effectiveness of state regional policy.

The multivariate cluster analysis (k-means method with $k=2$) confirmed the existence of a stable bipolar structure of Ukraine's economic space throughout the entire period of study. This structure clearly divides the regions into two classes: the economic core and the periphery, indicating a deep and intensifying territorial asymmetry.

The unchanging economic core of the country (Cluster 1), formed by the Dnipropetrovsk, Kyiv, and Lviv Oblasts, was identified. These regions dominate across all key integral indicators (export, import, capital investment, number of enterprises) and demonstrate a high level of integration into international markets, as well as significant investment and production potential. Dnipropetrovsk Oblast maintained

its status as an absolute economic outlier for three years, confirming its unique role as an industrial and manufacturing center.

The vast majority of oblasts were included in Cluster 0. This cluster is heterogeneous in profile (agrarian, transit) but homogeneous in its low or medium level of economic activity and limited volumes of foreign trade and investment activity compared to the leading regions. This confirms that most oblasts are characterized by significantly lower resilience to external shocks and a weaker ability to generate stable economic flows.

The established stability of the asymmetry and the clear typologization of regions according to their economic profiles prove the ineffectiveness of unified approaches in state regional policy. A comprehensive understanding of this regional mosaic is a necessary prerequisite for transitioning to differentiated, targeted, and balanced mechanisms of state regulation. Policy should be aimed at consolidating the competitive advantages of the leading regions and the targeted stimulation of investment and entrepreneurial activity in the peripheral regions to reduce inter-regional disparities.

References:

1. Adda, M., Sofiane, C. B., & Kamel, B. (2025). The impact of economic integration on foreign trade: a case study of the BRICS countries with the applying of the PANEL ARDL (RE-FE) model during the period 2010-2024. *South Florida Journal of Development*, 6(8), e5650–e5650.
2. Atienza Montero, P., & Hierro Recio, L. Á. (2025). Does foreign trade limit the economic growth of regions? *Review of Regional Research*, 1–27.
3. Ayala, M., de la Fuente-Mella, H., Leiva, V., & Vallina-Hernández, A. M. (2021, July). Trade Gravity Models for the Factors Affecting Foreign Trade in the Political-Administrative Regions of Chile. In *International Conference on Applied Human Factors and Ergonomics* (pp. 495–503). Cham: Springer International Publishing.
4. Aysan, A. F., Castillo-Télez, L. C., Demirbaş, D., & Disli, M. (2021). Foreign Trade, Education, And Innovative Performance: A Multilevel Analysis. *Bulletin of Monetary Economics and Banking*, 24(3), 413–440.
5. Demirci, B., & Sevüktekin, M. (2022). The evaluation of Turkey's foreign trade with different country groups within the framework of the gravity model. *Uygulamali mikroekonometri dergisi*, 2(2), 52–65.
6. Derindag, O. F., Maydybura, A., Kalra, A., Wong, W. K., & Chang, B. H. (2023). Carbon emissions and the rising effect of trade openness and foreign direct investment: Evidence from a threshold regression model. *Heliyon*, 9(7).
7. Feng, C. (2022). Granger Causality Analysis of Foreign Trade in Cement Products and Ecological Impact in China. *Mathematical Problems in Engineering*, 2022(1), 3467483.
8. Han, Z. A., Zhu, Z., Zhao, S., & Dai, W. (2022). Research on nonlinear forecast and influencing factors of foreign trade export based on support vector neural network. *Neural Computing and Applications*, 34(4), 2611–2622.
9. Kacou, K. Y. T., Kassouri, Y., Evrard, T. H., & Altuntaş, M. (2022). Trade openness, export structure, and labor productivity in developing countries: Evidence from panel VAR approach. *Structural Change and Economic Dynamics*, 60, 194–205.
10. Kubatko, O., Kuzior, A., Kovalov, B., Rekunenko, I., Stepanenko, Y., & Sulym, V. (2024). Economic, institutional and environmental drivers of foreign trade. *International Journal of Environment and Sustainable Development*, 23(4), 480–499.
11. Lane, J. M., & Liu, Z. J. (2022). The impact of foreign-trade zones on county level development: A temporal analysis. *Papers in Applied Geography*, 8(4), 452–467.
12. Liu, M., Zhan, M., Liu, Y., & Zhao, M. (2024). Impact of FDI and foreign trade openness on carbon emissions in China: Evidence from threshold regression model. *Applied Economics*, 56(58), 8332–8345.
13. Najafi, H., Abounoori, E., Saadat, R., & Maddah, M. (2024). Unpacking the Drivers of Foreign Trade: A Bayesian Averaging Model Analysis with TVP-FAVAR. Available at SSRN 4954539.
14. Oladapo, K. O., & Oyaromade, R. (2025). Effect of foreign trade on inclusive growth in Nigeria: A vector error correction model (VECM) approach. *International Journal of Economics and Business Management (IJEEM)*, 1(2), 54–68.
15. Orudzhev, E., & Alizade, A. (2021). Cointegration analysis of the impact of Azerbaijan and Ukraine GDPs on the trade turnover between these countries. *Journal of International Studies (2071-8330)*, 14(3).
16. Takım, A., & Gültekin, S. (2022). The effect of international trade on income inequality: a multidimensional panel data analysis. *Journal of Mehmet Akif Ersoy University Economics and Administrative Sciences Faculty*, 9(3), 1920–1937.

17. Vdovyn, M. L. Ukraine's position in the fragile states index: conflict, threats and challenges. *Accreditation of educational programs: foreign experience: materials of the All-Ukrainian scientific and pedagogical advanced training, June 23 – August 3, 2025*. Lviv – Toruń: Liha-Pres, 2025. 17.

18. Vdovyn, M., & Zomchak, L. (2022). Export in services of Ukraine: pre-pandemic period, Covid-19 and war. *Věda a perspektivy*, 8(15), 48–57.

19. Zamani, Z., & Tayebi, S. K. (2022). Spillover effects of trade and foreign direct investment on economic growth: An implication for sustainable development. *Environment, Development and Sustainability*, 24(3), 3967–3981.

20. Zofio, J. L., Barbero, J., Díaz-Lanchas, J., & Persyn, D. (2025). National and foreign trade elasticities: a spatial econometrics approach. *Regional Studies*, 59(1), 2469608.

21. Zomchak, L., & Hakava, S. (2025). Unveiling Disparities and Resilience in Ukrainian Regional Labor Markets: Multidimensional Ranking Approach. In *Developments in Information and Knowledge Management Systems for Business Applications: Volume 8* (pp. 495–516). Cham: Springer Nature Switzerland. https://doi.org/10.1007/978-3-031-80935-4_23

22. Zomchak, L., & Miskiv, D. (2024). Structural model of Ukrainian economic performance: interactions between GDP and industrial output. *Smart-economy, Entrepreneurship and Security*, 2(2), 7–16. <https://doi.org/10.60022/sis.2.2-1>

ЗОВНІШНЬОЕКОНОМІЧНА АКТИВНІСТЬ ТА ІНВЕСТИЦІЙНИЙ ПОТЕНЦІАЛ РЕГІОНІВ УКРАЇНИ: ІДЕНТИФІКАЦІЯ СТІЙКОГО ЯДРА ТА ТЕРИТОРІАЛЬНОЇ АСИМЕТРІЇ МЕТОДАМИ БАГАТОВИМІРНОЇ КЛАСТЕРИЗАЦІЇ

Марина ПАЩЕНКО,

здобувач вищої освіти освітньої програми «Економічна кібернетика»

Львівського національного університету імені Івана Франка

Maryna.pashchenko@lnu.edu.ua

orcid.org/0009-0004-0242-1324

Лариса ЗОМЧАК,

доцент кафедри економічної кібернетики

Львівського національного університету імені Івана Франка,

кандидат економічних наук, доцент

lzomchak@gmail.com

orcid.org/0000-0002-4959-3922

Метою статті є здійснення комплексної багатовимірної кластеризації областей України на основі інтегральної системи показників, що відображають їхній рівень зовнішньоекономічної конкурентоспроможності та інвестиційно-підприємницького потенціалу, а також аналіз динаміки та стійкості їхнього розвитку впродовж 2022–2024 років для обґрунтування диференційованої регіональної економічної політики в умовах війни. У контексті інтеграції України у світову економіку розуміння регіональних диспропорцій є важливим для формування ефективної регіональної політики та підвищення національної конкурентоспроможності.

Методи. Дослідження базується на офіційних статистичних даних Державної служби статистики України за період 2022–2024 рр., тобто охоплює період від початку повномасштабної війни і дотепер. Вхідні показники, що включають обсяги експорту, імпорту, капітальних інвестицій та кількість активних підприємств, були стандартизовані методом Z-Score нормалізації. Для об'єктивного групування регіонів застосовано багатовимірний кластерний аналіз (метод k-середніх). Оптимальна кількість кластерів ($k=2$) підтверджена за допомогою методів «ліктя» та «силуетів», що вказали на чітку біполярну структуру економічного простору.

Результати. Результати дослідження підтвердили наявність стійкої біполярної структури економічного простору України впродовж усього досліджуваного періоду, що свідчить про глибоку територіальну асиметрію. Ідентифіковано незмінне економічне ядро (Кластер 1), сформоване Дніпропетровською, Київською та Львівською областями, які домінують за всіма ключовими показниками зовнішньоекономічної та інвестиційно-підприємницької активності. Регіони Кластера 1 демонструють високий рівень інтеграції у міжнародні ринки та значний інвестиційно-виробничий потенціал. Дніпропетровська область зберігала статус абсолютного економічного лідера, підтверджуючи свою унікальну роль індустріально-виробничого центру. Переважна більшість областей увійшла до Кластера 0 (Периферія), який характеризується низьким/

середнім рівнем економічної активності та обмеженими зовнішньоторговельними та інвестиційними потоками. Периферійні регіони залишаються економічно слабшими, хоча деякі західні та центральні області поступово наближаються до ядра.

Висновки. Виявлена висока стійкість асиметрії та чітка типологізація регіонів доводить неефективність уніфікованих підходів у державній регіональній політиці. Комплексне розуміння цієї регіональної мозаїки є критично необхідним для переходу до диференційованих, адресних та збалансованих механізмів державного регулювання, спрямованих на закріплення конкурентних переваг регіонів-лідерів та цільове стимулювання економічної активності в регіонах-периферії. Результати дослідження дають змогу обґрунтовано формувати стратегії, спрямовані на зміцнення економічного ядра та стимулювання розвитку периферійних регіонів, що підвищує загальну економічну стійкість та конкурентоспроможність країни.

Ключові слова: зовнішня торгівля, зовнішньоекономічна діяльність, регіональний розвиток, модель, кластерний аналіз, експорт, імпорт, економічна політика, регіональна економіка, багатовимірний аналіз, резильєнтність.



Стаття поширюється на умовах ліцензії відкритого доступу (CC BY 4.0)

Дата першого надходження статті до видання: 30.11.2025
Дата прийняття статті до друку після рецензування: 19.12.2025
Дата публікації (оприлюднення) статті: 31.12.2025

METHODOLOGICAL FOUNDATIONS FOR THE STUDY OF INFORMATION AND LEGAL SUPPORT FOR THE TRAINING OF PERSONNEL OF THE STATE CRIMINAL AND EXECUTIVE SERVICE OF UKRAINE

Purpose. The article substantiates the theoretical and methodological foundations for studying the information and legal support of personnel training within the State Criminal and Executive Service of Ukraine (SCES). It defines principles and approaches ensuring scientific integrity and practical relevance in researching legal regulation, education, and digital security. Attention is given to the interrelation of philosophical, general scientific, sectoral, and applied levels of cognition, which together shape a coherent understanding of normative-legal, organizational, and informational mechanisms of personnel training. The article highlights the need for an adaptive methodological model that reflects the influence of digitalization on managerial, educational, and legal processes and ensures balanced integration of academic rigor with practical needs in reforming professional education.

Methods. The study uses general scientific and special legal methods, including analysis, synthesis, induction, deduction, the system-structural and formal-legal methods, comparative and historical-legal analysis, and empirical approaches. The methodological basis relies on systemic and structural-logical principles that integrate legal, educational, and technological components. Conceptual analysis clarifies key categories, while empirical methods help assess the current state of normative regulation of personnel training within the SCES.

Results. The research defines methodology as a system of principles and cognitive tools ensuring a holistic understanding of SCES personnel training under digital transformation. Methodology is presented as an integrative mechanism linking legal and educational perspectives, enabling the development of a scientifically grounded model of information and legal support. The combination of different levels of cognition allows formulating guidelines for personnel training aligned with international standards and contemporary information-security requirements.

Conclusions. The methodological foundations for studying information and legal support of SCES personnel training provide the basis for modernizing the educational system. The methodological structure integrates legal norms, digital technologies, and pedagogical principles into a unified model, improving regulatory support and training effectiveness. The article advances interdisciplinary research by combining theoretical-legal and educational-management approaches necessary for developing professional education and digital transformation in public service.

Key words: Higher Education, Penal Law, Human Rights Law, Other Areas of Law, Information and Internet Services, Technological Change: Choices and Consequences.

JEL classification: I23, K31, K38, K49, L86, O33

Dmytro POKRYSHEN,
Director of the Educational
and Scientific Institute of Law,
Law Enforcement and Psychology
of the Penitentiary Academy
of Ukraine,
PhD in Pedagogical Sciences,
Associate Professor
pokryshen@ukr.net
orcid.org/0000-0001-9572-413X

Introduction. The issue of information and legal support for the training of personnel within the State Criminal and Executive Service of Ukraine (SCES) is highly relevant in the context of the modern transformation of public administration, the digitalization of the legal system, and the growing role of information technologies in ensuring the security and effectiveness of penitentiary activities. Under conditions of transition to e-governance and the implementation of automated information systems in the work of law enforcement bodies, the quality of personnel training determines not only the effectiveness of their official duties but also the level of human rights protection, personal data security, and overall legal safety. The absence of a unified methodology that integrates legal, pedagogical, and informational components of professional training creates risks of fragmented knowledge, inconsistency in the regulatory framework, and insufficient readiness of personnel to operate under information-related challenges. Therefore, the

theoretical justification of methodological foundations for this process is a necessary prerequisite for the modernization of the SCES educational system.

Furthermore, the relevance of this study is driven by the need to integrate the national system of professional education with international standards in the fields of information management, cybersecurity, and human rights. Contemporary approaches to the training of criminal justice personnel require the use of interdisciplinary methods that take into account the interconnection between legal norms, digital tools, and ethical requirements for data handling. In this context, the exploration of methodological foundations of information and legal support not only expands the theoretical field of legal science but also has applied significance for the development of practical mechanisms for professional development within the SCES. The creation of a conceptual model that integrates legal principles, educational standards, and digital technologies will ensure the adaptability of the training system to the challenges of the digital era, facilitate the formation of a professional culture of information security, and enhance the effectiveness of penitentiary institutions.

The purpose of the article is to substantiate the theoretical and methodological foundations for studying the information and legal support of personnel training in the State Criminal and Executive Service of Ukraine (SCES), and to identify the system of principles, approaches, and methods that ensure the scientific coherence, objectivity, and practical orientation of research in the fields of legal regulation, education, and digital security.

The theoretical and methodological basis of the study includes theoretical and philosophical research on information and legal support for personnel training, fundamental principles of legal, pedagogical, and psychological sciences, and the works of domestic and foreign scholars. The study also relies on normative documents such as the Laws of Ukraine “*On Information*,” “*On Access to Public Information*,” “*On Personal Data Protection*,” “*On State Secrets*,” “*On Information Protection in Information and Telecommunications Systems*,” “*On Electronic Identification and Electronic Trust Services*,” “*On Copyright and Related Rights*,” “*On the State Criminal and Executive Service of Ukraine*,” “*On the National Police*,” “*On Education*,” and others, as well as the Order of the Ministry of Justice of Ukraine “*On the Approval of the Regulation on the Organization of Service Training of Officers and Staff of the State Criminal and Executive Service of Ukraine*,” among others. Research on the methodology of law has been conducted by M. Hurenko, O. Zaichuk, M. Kelman, V. Kopcha, M. Kostytskyi, O. Krushelnytska, V. Kravets, H. Luk’ianova, V. Myronov, M. Miroshnychenko, V. Moiseiev, N. Onishchenko, V. Pazenko, S. Slyvka, V. Smyrnov, V. Shtanko, Kh. Yurkevych, among others.

Literature Review and Presentation of the Main Material. The methodology of scientific research represents a clearly organized system of principles, approaches, methods, and techniques that ensure the planning, implementation, and evaluation of the research process as a whole. It serves as the scientific foundation that guarantees the objectivity, systematic nature, and representativeness of research outcomes. According to widely accepted academic conceptualizations, methodology encompasses several levels: the philosophical foundation, general scientific principles, specific scientific (disciplinary) approaches, as well as concrete methods and techniques used by a researcher within a particular study (Philosophical Encyclopedic Dictionary, 2002).

At the philosophical level, methodology incorporates general worldview principles and epistemological approaches to cognition that regulate rationality, critical reflection, openness to scholarly critique, and the empirical verification of scientific statements. At the general scientific level, it relies on methods of logical inquiry – such as analysis, synthesis, induction, deduction, comparison, and modeling – which are universal across all academic disciplines and enable the formation of the structure of the research and the logic of argumentation (Lukianova, 2011).

The specific-scientific (disciplinary) level of methodology constitutes a system of principles and approaches inherent to a particular field of knowledge, such as law or law enforcement studies. It includes adapted concepts and principles that consider the specificity of normative-legal frameworks, the structure of law enforcement institutions, the peculiarities of information security, and the nature of educational processes (Krushelnytska, 2003).

Methodology is viewed as a system that ensures the selection of adequate methods for studying social phenomena and the formation of theoretical representations of their research potential. It is not merely a technical toolkit but a comprehensive conceptual framework for understanding and interpreting the processes

under investigation. It is methodological grounding that enables the practical improvement of social practice; without it, any transformations risk becoming ineffective or even detrimental (Lukianova, 2011).

A number of classical methods of working with empirical sources are used in scientific research. Among them are:

The *systemic method of legal research* in contemporary legal scholarship is regarded as a methodological approach oriented not only toward the analysis of legal texts but also toward the systematization of empirical studies in the field of law. In the national legal tradition, it is defined as a scientific direction whose primary task is the development of research methods and the formation of certain systemic objects. This approach is based on the understanding of law as a complex structural-element system, the fundamental component of which is the legal norm. When legal norms are grouped into branches of law, they ensure the effective regulation of various spheres of social relations, which makes it possible to conceptualize normativity as a systemic phenomenon of social reality manifested through a set of normative-legal prescriptions. The orderliness and interconnectedness of legal norms form a coherent and complex legal system that is subject to scientific inquiry (Kopcha, 2020).

The *doctrinal method of legal research* focuses on studying legal concepts, principles, and norms enshrined in laws and other sources of law. Its key purpose lies in ensuring the stability and predictability of legal regulation. This method involves the systematic analysis of lawmaking practices, legal principles, and legal doctrines with the aim of their logical structuring, thereby providing internal coherence to the legal system. The source base for this approach includes statutory texts, legal commentaries, parliamentary reports, specialized periodicals, and historical-legal studies. A distinctive feature of the method is that it is primarily employed by judges, scholars, and legal educators for interpreting and improving the legal system (Kopcha, 2020).

The *historical-legal method* is grounded in the study of the intellectual and institutional history of legal phenomena, enabling a deeper understanding of their nature and evolution. Its application encompasses both local dimensions – related to specific aspects of the functioning of the legal system – and broader comparative studies that transcend national or religious traditions. In contemporary discourse, this method has acquired an international and comparative character, which significantly expands the horizons of legal history. It is regarded as a form of critical legal analysis that integrates legal history with historical inquiry and overcomes the traditional dichotomy between “modern” and “classical” legal scholarship. In this sense, the historical-legal method constitutes an essential element of methodology aimed at comprehensively revealing the regularities of legal development (Kopcha, 2020).

The *descriptive method* consists in recording and representing the state of a particular phenomenon or situation at a specific moment in the research process. Descriptive studies focus on identifying and characterizing facts without providing their in-depth explanation. Surveys of various types, comparative analysis, and the collection of factual data are most commonly employed within this framework.

The *method of conceptual analysis* is used to examine and develop abstract ideas or theories. It is primarily applied in philosophical and theoretical studies where there is a need to formulate new concepts or reinterpret existing frameworks.

The *evaluation method* is aimed at analyzing the efficiency and effectiveness of specific norms, rules, or proposals. It allows for determining the extent to which legal norms align with societal, political, and economic goals, whether they are consistent with the current legislation, and whether they can be adapted to foreign legal systems, taking into account their distinctive features.

In addition to the aforementioned approaches, scientific practice employs other specialized methodological frameworks, including rational choice theory, game theory, and economic analysis of law.

In contemporary legal research, the *systemic approach to cognition* is gaining increasing significance and is embodied in the paradigm of “*method – technique – methodology*.” This triad reflects the logic of scientific inquiry: from the selection of a specific research instrument to the formation of a coherent conceptual framework of legal cognition.

A *method* is the principal means, technique, or instrument of scientific cognition of legal phenomena. In jurisprudence, both general scientific methods (analysis, synthesis, induction, deduction, the systemic approach) and special methods (the formal-legal method, comparative legal method, historical-legal method, sociological method, etc.) are applied.

A *methodology* is a system of concrete procedures and techniques for implementing a method within a given study. It determines the sequence of the researcher’s actions, the rules for processing empirical

material, and the procedure for recording results. For example, the methodology of comparative legal research includes the selection of national systems, the identification of comparison criteria, and the analysis of similarities and differences.

Methodology, in its broader sense, constitutes the highest form of organizing scientific inquiry, encompassing a set of methods and techniques united by common theoretical principles. In legal scholarship, methodology sets the conceptual orientation of the research: it defines which legal phenomena constitute the object of analysis, which methods are adequate to their nature, and how the resulting findings should be applied in law-making or law-enforcement practice.

Thus, the method is an element of practical cognition, the methodology is the algorithm of its implementation, and the overarching methodology represents the theoretical foundation and system of coordinates within which legal research occurs. The interaction of these three categories ensures the scientific validity and practical effectiveness of legal inquiry.

Accordingly, the methodology of scientific research is a conceptual and structurally organized system that regulates the entire cycle of research activity – from problem definition to obtaining substantiated results. It ensures scientific validity, representativeness, and the transformative potential of the knowledge produced.

In foreign studies, methods are employed that enable deep analysis of legal information drawn from diverse sources. Among them, a significant role is played by *case law research*, which consists in examining judicial decisions, their reasoning, legal argumentation, and precedents. This method is used to understand how the law is applied in practice, what trends in judicial interpretation have emerged, and to what extent decisions of higher courts hold direct or indirect authority. Another important direction is *statutory research and analysis*, which includes studying legislative texts, examining their structure, legislative history, legal context, interpretations, and amendments introduced either by the legislature or through judicial practice. The methodology of statutory analysis is complemented by tools from legislative history and comparative law, which allow researchers to reconstruct the preconditions of legal regulation and compare practices across different jurisdictions (Documind, 2025).

Particular emphasis is placed on *information-retrieval and processing tools*: the use of *Boolean operators and natural-language search techniques* helps optimize the selection of relevant legal sources, reduce informational noise, and increase the precision of research results. Citation analysis and the use of *citor services* make it possible to track how interpretations of statutes or decisions evolve, whether they have been overruled or modified, and how precedents are used in subsequent rulings. The *comparative and international law research method* deepens the understanding of legislative approaches, principles, and standards in various legal systems, which is crucial for the implementation and harmonization of Ukrainian law with international obligations (Documind, 2025).

Interdisciplinary research methods are becoming increasingly important in contemporary law and criminal justice. Scholars combine legal, sociological, psychological, ethical, and technological tools to analyze complex issues such as trust, bias, information security, and the handling of digital evidence (Woo, 2015).

Methodologies of legal research constitute the foundation of modern legal science and practice, as they ensure systematic approaches to collecting, analysing, and interpreting legal information. The use of structured research frameworks enables the formulation of well-grounded conclusions, enhances the reliability of legal argumentation, and contributes to a deeper comprehension of complex legal issues. As a result, legal documents gain greater evidentiary value and internal coherence, since their structure is based on verified data, normative provisions, and precedents. Proper application of research methods simultaneously broadens the scope of critical thinking, promotes objectivity in legal assessment, and strengthens confidence in analytical outcomes (Laws Learned, 2024).

Contemporary trends in legal research methodology are shaped by the influence of digital technologies and interdisciplinary collaboration. The use of artificial intelligence in legal research introduces new opportunities for optimising data analysis, synthesising evidence, and accelerating the drafting of legal documents. Mixed-method approaches integrating quantitative analysis with qualitative interpretation are gaining prominence, as they allow for a comprehensive understanding of case law and the development of more persuasive legal arguments. Data visualisation tools are becoming instrumental in presenting complex legal concepts in an accessible format, thereby improving communication of research results and enhancing the accessibility of legal documents for broader audiences (Laws Learned, 2024).

Significant attention in emerging methodological frameworks is devoted to ethical considerations, particularly personal data protection and the promotion of inclusivity in research practices. Establishing robust ethical standards will become an inherent component of future legal research, ensuring not only compliance with legislative requirements but also greater transparency and trust in research outcomes. The combination of qualitative, quantitative, and mixed methods, when implemented with strict adherence to ethical principles, creates a foundation for deeper and more reliable analyses. Adaptation to these trends equips legal practitioners and scholars with the ability to navigate complex legal environments effectively and to produce arguments that respond adequately to modern challenges (Laws Learned, 2024).

Empirical approaches, including *Evidence-Based Policing* (EBP), are actively implemented in the United States and other countries. These approaches rely on the analysis of statistical data, laboratory experiments, policy studies, and evaluations of practical interventions (Sherman, 1998). The EBP model, institutionalised through organisations such as the *Center for Evidence-Based Crime Policy*, contributes to continuous improvement of policing strategies based on scientific assessment of intervention effectiveness.

Case-based and thematic models, such as *case studies* and *cognitive-based interviewing*, have proven effective in training law enforcement officers. Notably, Juan Méndez developed the Méndez Principles, which articulate a non-coercive, ethically grounded, and psychologically informed model of investigative interviewing. This approach is now integrated into police training programmes worldwide (Méndez, 2021).

Innovative approaches include modelling and simulation techniques, such as *Agent-Based Modelling* (ABM) for studying organised crime, or *gamification* for training in counter-terrorist financing. These methods combine qualitative expert knowledge with quantitative analysis and allow for the development of training scenarios that replicate real or near-real operational conditions for law enforcement personnel (Zola, 2024; Oetker, 2023).

Law enforcement personnel refers to the group of individuals officially engaged in fulfilling state functions related to maintaining public order, preventing and investigating crimes, and ensuring security and legality (Bronevytska, 2016).

In U.S. legal interpretation, the term *law enforcement personnel* refers to individuals employed by federal, state, or local law enforcement agencies who possess the appropriate training and are authorised to carry firearms, conduct arrests, and perform procedural actions necessary for enforcing criminal law within a specific jurisdiction (USLegal).

In a broader sense, as noted by Angus Nurse (Nurse, 2024), law enforcement extends beyond police work and encompasses a wider system of social control, including civil and specialised entities, regulatory bodies, and agencies responsible for maintaining legal order. Personnel within these structures perform tasks related to preserving public order and safety, responding to threats to societal interests, and carrying out preventive, investigative, and punitive functions.

The methodology of training law enforcement personnel (Pagon, 1996) is a complex and systematic educational and training process aimed at developing the necessary competencies required for effective professional performance. This process integrates academic education, basic training, field instruction, and periodic professional development courses, ensuring a comprehensive approach to law enforcement training. Academic instruction in police academies covers a broad spectrum of subjects, including legal, ethical, psychological, operational, and technical components, providing trainees with deep theoretical foundations necessary for practical application.

Importantly, training is not limited to theoretical aspects; it includes scenario-based practical exercises focusing on conflict de-escalation, work with digital evidence, and the qualified use of force. Specialised training enables law enforcement officers to apply newly acquired knowledge in real-life situations, developing competencies in public interaction and conflict management. This component is essential in contemporary conditions characterised by increasing crime complexity and the necessity to adapt to emerging technologies (Pagon, 1996).

Based on the above approaches, the methodology for studying the information and legal support of SCES personnel training may be conditionally divided into several components. The *normative-legal component* (Likhovytskyi, 2024) defines the legal framework governing personnel training. Its basis includes the Constitution of Ukraine and laws such as: *On the National Police*, *On the Security Service of Ukraine*, *On the State Border Guard Service of Ukraine*, *On Security Activities*, *On the State Bureau of Investigations*, *On the State Criminal and Executive Service of Ukraine*, *On Information*, *On Personal*

Data Protection, On Higher Education, as well as legislation regulating cybersecurity and e-governance, including *On Access to Public Information, On State Secrets, On Protection of Information in Information and Telecommunication Systems, On Electronic Identification and Trust Services, On Copyright and Related Rights*. These acts establish mandatory standards for law enforcement activity, information processing, information protection, and human rights compliance, defining the legal rules governing the handling of personal data and the lawful acquisition and use of information.

The *organisational-methodical component* (Holodnyk, 2023) involves the development of curricula, methodological guidelines, practical training sessions, and instructional simulations. These resources model real-world scenarios of working with information – from collecting digital evidence to conducting cyber investigations in compliance with confidentiality procedures. Such methodologies integrate principles of information security and human rights protection, reflect the educational standards of the Ministry of Internal Affairs of Ukraine, and incorporate international best practices.

The *technological component* encompasses the use of modern information systems and analytical platforms in training (Kosarevska, 2018). These include forensic databases, electronic document management systems, digital evidence processing simulators, and cyber-range environments. Practical training in these areas facilitates the development of skills in responding to cyber threats, managing data, and employing tools for information monitoring and analysis.

Institutional cooperation is a key element of this system. It is implemented through partnerships between SCES and MIA educational institutions and law enforcement bodies, cyber police units, information security centres, and IT companies. Such cooperation allows for continuous updates to curricula, ensures feedback loops, and enables the adaptation of personnel training to emerging challenges.

Thus, the information-legal support of personnel training in law enforcement agencies and the SCES of Ukraine is aimed at establishing a continuous, technologically enhanced, and legally regulated educational process that ensures the alignment of training with contemporary operational needs and societal expectations.

The methodological structure of the study is based on a combination of general scientific and specialised legal methods adapted to the specifics of information-legal support for law enforcement personnel training. General scientific methods – including analysis, synthesis, induction, deduction, and forecasting – facilitate the examination of fundamental patterns and trends in the digitalisation of the law enforcement sphere and the development of information law within educational processes. In particular, the inductive approach enables the formulation of conclusions based on observations of practical models of police training, including officers' behaviour when applying information technologies, whereas the deductive approach structures conceptual elements of information-legal support (such as norms, educational standards, and organisational mechanisms) (Mozolev & Polishchuk, 2024).

The structural-logical method is applied to construct an integrated conceptual framework encompassing normative-legal, educational, technological, and organisational components. Recent studies emphasise that the information-analytical support of law enforcement agencies requires a methodology with clearly defined structural elements – functions, interconnections, data processing procedures, and systems of analytical support (Zakhozai & Vasyechko, 2023).

The formal-legal method is essential for analysing the current regulatory framework, including legislation on information protection, education, and professional standards relating to information security and cyber-incident management. This methodological justification is crucial for assessing the compliance of the personnel training system with legislative requirements and identifying regulatory gaps that must be addressed during the implementation of the conceptual model (Miroshnychenko, 2017).

The comparative legal method is used to analyse international experience, including personnel training systems, educational standards, and information competence requirements in EU countries and the United States. This approach makes it possible to identify best practices and adapt selected elements of foreign standards to the Ukrainian legal-educational context. The significance lies not merely in listing foreign models but in the substantiated comparison of norms, organisational approaches, and the effectiveness of training platforms (Yurkevych, 2019).

Empirical methods – surveys, questionnaires, and expert interviews – are employed to collect data on the current state of information-legal training, including the assessment of competence levels among educators and police officers, their perceptions of new technologies, and the deficiencies of the regulatory

system. This empirical component enables the identification of real needs and short-term trends in professional education (Mozolev & Polishchuk, 2024).

The forecasting method is used to develop a conceptual model and formulate practical recommendations. Based on projections of digital threat dynamics, the increasing role of artificial intelligence, big-data analytics, and cybersecurity, scenarios for improving the personnel training system are generated, including updated educational standards and instructional technologies (Zakhozai & Vasyechko, 2023).

Conclusions. Thus, the methodological structure of the study can be presented as a sequence of interrelated stages. The process begins with the identification of general patterns and problems through an analysis of the structure of the personnel training system. This is followed by the development of a systemic model with clearly defined components and the interconnections between them. The next step involves a normative-legal review, which ensures the verification of the study within the framework of the applicable legislation. Subsequently, a comparative analysis with international standards is conducted, enabling the identification of differences and the incorporation of best practices. After that, an empirical assessment of existing needs and gaps is carried out to refine the practical aspects of the research problem. The final stage consists of designing a conceptual model and formulating predictive recommendations aimed at improving information and legal support and enhancing the effectiveness of professional training.

References:

1. Bronevytska, O. M. (2016). Shchodo vyznachennia ponyattia «pratsivnyk pravo-okhoronnoho orhanu». *Naukovyi visnyk Lvivskoho derzhavnogo universytetu vnutrishnikh sprav*, (3), 244–255. <https://dspace.lvduvs.edu.ua/bitstream/1234567890/1732/1/%D0%91%D1%80%D0%BE%D0%BD%D0%B5%D0%B2%D0%B8%D1%86%D1%8C%D0%BA%D0%B0.pdf>

2. Documind. (2025). Master legal research methods: Essential techniques for 2025. <https://www.documind.chat/blog/legal-research-methods>

3. Filosofskiy entsyklopedychnyi slovnyk. (2002). NAN Ukrainy, In-t filosofii imeni H. S. Skovorody; [redkol.: V. I. Shynkaruk (holova) ta in.]. Kyiv: Abris.

4. Holodnyk, Yu. M. (2023). Profesijna pidhotovka pravo-okhorontsiv yak odna iz naivazhlyvishykh funktsij derzhavy. *Analitychno-porivnialne pravoznavstvo*, 48, 256–261. <https://doi.org/10.24144/2788-6018.2023.03.46>

5. Kopcha, V. V. (2020). Metodolohiia doslidzhennia pravovoho yavyscha: ponyattia, struktura, instrumentarii. *Chasopys Kyivskoho universytetu prava*, 1. <https://chasprava.com.ua/index.php/journal/article/download/254/239>

6. Kosarevska, O. V., & Novitskyi, O. I. (2018). Deiaki aspekty vdoskonalennia profesijnoi pidhotovky fakhivtsiv pravo-okhoronnoi sfery u VNZ z osoblyvymy umovamy navchannia v sferi protydiï narkozlochynnosti. *Pidhotovka politseiskyykh v umovakh reformuvannia systemy MVS Ukrainy*, 189–196. https://univd.edu.ua/general/publishing/konf/24_05_2018/pdf/48.pdf

7. Krushelnytska, O. V. (2003). Metodolohiia ta orhanizatsiia naukovykh doslidzen: Navch. posibnyk. K.: Kondor.

8. Laws Learned. (2024). Understanding research methodologies in legal studies. <https://lawslearned.com/research-methodologies/>

9. Likhovytskyi, Ya. O. (2024). Osoblyvosti normatyvnoho rehuliuвання pidhotovky fakhivtsiv z okhoronnoi diialnosti. *Naukovyi visnyk Uzhhorodskoho Natsionalnoho Universytetu*, 83(3), 91–98. <https://doi.org/10.24144/2307-3322.2024.83.3.14>

10. Lukianova, H. Yu. (2011). Metodolohichni osnovy doslidzhennia prava u suchasniy yurydychnii nauki. *Naukovyi visnyk Lvivskoho derzhavnogo universytetu vnutrishnikh sprav*, 4. <https://dspace.lvduvs.edu.ua/bitstream/1234567890/2119/1/4-2011lgyusyyn.pdf>

11. Méndez, J. E. (2021). Principles on effective interviewing for investigations and information gathering. *American University*. <https://www.wcl.american.edu/impact/initiatives-programs/center/publications/documents/upload/mendez-principles.pdf>

12. Michurin, Ye. O. (2019). Metodolohiia nauky tsyvilnoho prava. *Visnyk Kharkivskoho natsionalnoho universytetu imeni V. N. Karazina*, (28), 60–65.

13. Mozolev, O., & Polishchuk, O. (2024). The essence and content of scientific research methodology. *Journal of Education, Health and Sport*, 63, 279–288. <https://doi.org/10.12775/JEHS.2024.63.020>

14. Nurse, A. (2024, April 17). Law Enforcement. *Oxford Research Encyclopedia of Criminology*. Retrieved September 22, 2025, <https://oxfordre.com/criminology/view/10.1093/acrefore/9780190264079.001.0001/acrefore-9780190264079-e-760>

15.Oetker, F., Nespeca, V., Vis, T., Duijn, P., Sloot, P., & Quax, R. (2023). Framework for developing quantitative agent-based models based on qualitative expert knowledge: An organized crime use-case. *arXiv preprint arXiv:2308.00505*. <https://arxiv.org/pdf/2308.00505>

16.Pagon, M., Virjent-Novak, B., Djuric, M., & Lobnikar, B. (1996). European systems of police education and training. *Policing in Central and Eastern Europe: Comparing firsthand knowledge with experience from the West*. College of Police and Security Studies. <https://www.ojp.gov/sites/g/files/xyckuh241/files/archives/policing/eur551.htm>

17.USLegal. Understanding law enforcement personnel: Definitions and functions. <https://legal-resources.uslegalforms.com/l/law-enforcement-personnel>

18.Woo, M. (2015). How science is helping America tackle police racism. *Wired*. <https://www.wired.com/2015/01/implicit-bias-police-racism-science>

19.Yurkievych, Kh. (2019). Porivnialno-pravovyi metod u konstytutsiino-pravovykh doslidzhenniakh. *Konstytutsiine pravo*, 2, 156–161. <http://www.pgp-journal.kiev.ua/archive/2019/2/31.pdf>

20.Zakhozhai, V., & Vasyechko, O. (2023). Methodological principles of development of information and analytical support of law enforcement efficiency. *Scientific Journal of the National Academy of Internal Affairs*, 28(1), 22–32. <https://doi.org/10.56215/naia-herald/1.2023.22>

21.Zola, F., Segurola, L., King, E., Mullins, M., & Orduna, R. (2024). Enhancing law enforcement training: A gamified approach to detecting terrorism financing. *International Journal of Police Science & Management*. <https://doi.org/10.1177/14613557241237174>

МЕТОДОЛОГІЧНІ ЗАСАДИ ДОСЛІДЖЕННЯ ІНФОРМАЦІЙНО-ПРАВОВОГО ЗАБЕЗПЕЧЕННЯ ПІДГОТОВКИ ПЕРСОНАЛУ ДЕРЖАВНОЇ КРИМІНАЛЬНО-ВИКОНАВЧОЇ СЛУЖБИ УКРАЇНИ

Дмитро ПОКРИШЕНЬ,

директор Навчально-наукового інституту права, правоохоронної діяльності та психології

*Пенітенціарної академії України,
кандидат педагогічних наук, доцент
pokryshen@ukr.net
orcid.org/0000-0001-9572-413X*

Мета. Метою даної статті є обґрунтування теоретико-методологічних засад дослідження інформаційно-правового забезпечення підготовки персоналу Державної кримінально-виконавчої служби України (ДКВС), визначення принципів, підходів і методів, що забезпечують наукову цілісність, об'єктивність і практичну спрямованість дослідження у сфері правового регулювання, освіти та цифрової безпеки. Показано взаємозв'язок філософського, загальнонаукового, галузевого та прикладного рівнів методологічного пізнання з формуванням системи знань про нормативно-правові, організаційні та інформаційні механізми професійної підготовки персоналу пенітенціарної системи. Наголошено на значенні адаптивної методологічної моделі, здатної враховувати вплив цифровізації на управлінські, освітні та правові процеси в системі ДКВС і забезпечувати наукову обґрунтованість реформ.

Методи. У статті застосовано комплекс загальнонаукових і спеціально-юридичних методів: аналіз, синтез, індукцію, дедукцію, системно-структурний, формально-юридичний, порівняльно-правовий, історико-правовий та емпіричні методи. Методологічний каркас побудовано на системному й структурно-логічному підходах, що забезпечують інтеграцію правових, освітніх і технологічних компонентів та дозволяють охопити предмет дослідження в його багатовимірності. Метод концептуального аналізу застосовано для уточнення змісту ключових категорій, а емпіричний підхід для оцінювання стану нормативного забезпечення підготовки персоналу з урахуванням сучасних викликів цифрової трансформації.

Результати. Дослідженням визначено методологію як комплексну систему принципів, категорій і засобів пізнання, що формує цілісне уявлення про підготовку кадрів ДКВС в умовах цифровізації державного управління. Обґрунтовано її роль як інструмента інтеграції правових, освітніх і управлінських підходів, що забезпечує створення науково вивіреної моделі інформаційно-правового забезпечення освітнього процесу. Показано, що поєднання різних рівнів методології дає змогу формувати концептуальні орієнтири розвитку професійної підготовки, узгоджені з міжнародними стандартами та вимогами безпеки інформаційного середовища.

Висновки. Методологічні засади дослідження формують наукове підґрунтя модернізації системи підготовки персоналу ДКВС України. Запропонована методологічна структура забезпечує комплексний

характер дослідження, інтеграцію правових норм, цифрових технологій і педагогічних принципів у єдину концептуальну модель. Це створює умови для подальшого вдосконалення нормативної бази, підвищення ефективності професійної освіти та забезпечення відповідності системи навчання сучасним викликам пенітенціарної сфери. Стаття також сприяє розвитку міждисциплінарних досліджень, важливих для реалізації державної політики у сфері професійної підготовки та цифрової трансформації публічної служби.

Ключові слова: Вища освіта, Кримінальне право, Права людини, Інші галузі права, Інформаційні та інтернет-послуги, Технологічні зміни: вибір та наслідки.



Стаття поширюється на умовах ліцензії відкритого доступу (CC BY 4.0)

Дата першого надходження статті до видання: 25.11.2025
Дата прийняття статті до друку після рецензування: 19.12.2025
Дата публікації (оприлюднення) статті: 31.12.2025

BUILDING A MODERN CUSTOMS HR ECOSYSTEM: INSIGHTS FROM UKRAINE'S TRANSFORMATION

Purpose. *The article offers a comprehensive examination of the transformation of human-resource management in Ukraine's customs service amid martial law, European integration, and global trends in the modernisation of public-sector personnel systems. It focuses on the shift from a traditional administrative and bureaucratic model to a modern HR ecosystem centred on competencies, strategic development of human capital, digitalisation, and institutional resilience.*

The analysis emphasises that, in current conditions, the customs service serves not only as a fiscal and control authority but also as a key component of national security, the country's logistical stability, and economic recovery. Accordingly, personnel policy must reflect heightened requirements for professional training, integrity, psychological resilience, crisis-response capability, and integrated reaction to external threats.

The study closely examines strategic documents of the State Customs Service of Ukraine, particularly the Human Resources Management Strategy to 2030, its implementation plan, and the newly adopted professional standard for customs inspectors.

Special attention is paid to the transition towards a "public service officer" career model, which reflects the strengthened law-enforcement and security functions of customs institutions. The author argues that the war has not only driven regulatory changes but also reshaped the understanding of a public servant as a bearer of strategic values, ethical standards, and institutional stability in times of turbulence.

To broaden the analysis, a comparative perspective is applied. The article reviews doctrinal approaches to human-capital development in the customs services of EU member states, Central and Eastern Europe, and Asia. Particular focus is placed on European CustCompEU standards and World Customs Organization practices, as well as research by the Latvian school of administrative science on competency modelling, matrix assessment, and integration with education systems.

It is noted that Ukraine's approach broadly aligns with European models, yet retains its own characteristics determined by wartime conditions: a strong emphasis on personnel security, integrity checks, psychological preparedness, adaptive management, and institutional resilience.

The conclusion *highlights that the long-term success of the reform depends on continuous learning, leadership development, internal support mechanisms for professional growth, a culture of responsibility, and protection of staff from burnout. Above all, HR reform must be accompanied by investment in people, updated managerial approaches, and preservation of the professional core of the service.*

Key words: Ukraine's customs service, public service, human resource management, competency-based approach, professional standards, personnel reform, integrity, HR digitalisation, institutional resilience. European integration.

JEL classification: H83, H11, O15.

Oleksandr CHERKUNOV,
Doctoral Researcher at the
Department of Administrative,
Financial and Information Law,
State University
«Uzhhorod National University»,
PhD in Law
cherkunov.alex@gmail.com
orcid.org/0009-0007-8880-6955

Introduction. The customs service traditionally occupies a central place within the system of public governance, performing not only fiscal functions but also safeguarding economic security and facilitating international trade. In a context of growing trade flows, digital transformation, and heightened security challenges, the role of customs administration becomes particularly significant. This requires not only the modernisation of procedures and technologies, but also a reconsideration of approaches to human-resource management.

Ukraine, engaged in extensive institutional reforms and pursuing accession to the European Union, has embarked on a profound transformation of personnel management within its customs authorities. The shift from a legacy personnel-office model to a contemporary HR ecosystem includes the development of competency-based job profiles, the introduction of contractual

public service, rotation mechanisms, and systems for professional development and performance appraisal.

A distinctive feature of the Ukrainian experience is the implementation of these reforms under martial law, when state institutions operate under security, economic and organisational pressure. Despite this, the customs service not only maintains its modernisation trajectory, but uses HR reform as a tool for strengthening institutional resilience.

Particular attention is given to the digital transformation of HR processes, the introduction of professional standards, the promotion of a culture of integrity, and the use of international experience in customs modernisation. This enables a comprehensive assessment of the Ukrainian model within the broader context of contemporary public-administration reforms and global practices in human-capital management.

The purpose of this article is to analyse the development of a modern HR ecosystem within the Ukrainian customs service, assess its alignment with European standards, and explore the potential applicability of this experience in the modernisation of customs administrations in other states. The Ukrainian model may serve as a reference for countries seeking to enhance professionalism and integrity in customs operations, improve human-capital management, and reinforce institutional stability under conditions of crisis.

The methodological framework of the article combines general scientific and specialised methods, ensuring a comprehensive study of the transformation of the customs HR system. A structural-functional approach is used to determine the place of the HR ecosystem within public governance and its contribution to strengthening institutional capacity. A systems approach allows the reform of personnel management to be examined as an interconnected set of regulatory, organisational and procedural changes.

A comparative-legal method is applied to assess the alignment of Ukraine's reforms with European standards. Elements of case-study methodology are used to examine the practical implementation of HR instruments, particularly under martial-law conditions. This combination of methods provides a multi-dimensional analysis and supports well-grounded conclusions regarding the potential of Ukraine's HR reform model for the customs service.

Model of a Modern HR Ecosystem in Ukraine's Customs Administration: Strategic Foundations and Reform Instruments. An essential methodological element of the contemporary model of human-capital management is the recognition that the development of an HR system in the public service is impossible without investment in education, competency building, and social integration of personnel. Education and professional training are understood as core determinants of institutional competitiveness, while the capacity of human-resource systems to adapt to technological, social, and demographic change is viewed as a fundamental condition for public-sector resilience. As D. Tóth aptly observes, the humanitarian and educational dimensions of HR development have acquired strategic importance in the twenty-first century; she emphasises that the growth of human capital depends on the state's ability to ensure access to quality education, professional training, social mobility, and opportunities for groups traditionally facing barriers to inclusion (Tóth, 2017). Preparing future professionals therefore requires integrated education policies, labour-market forecasting, and state support for long-term competency-development models.

In the context of Ukraine's customs service, this logic of reform is reflected in the introduction of professional standards, the development of a system of continuous learning, strengthening of institutional culture, and the creation of new pathways for young people to enter the service. This makes it possible to consider the customs HR system not merely as an administrative subsystem, but as a tool for strengthening state resilience, in line with contemporary European approaches to strategic HR development.

The establishment of a modern personnel model within the Ukrainian customs administration is taking place amid systemic institutional transformation and rising demands on public service under wartime conditions. A central milestone in this process was the adoption of the Human Resources Management Strategy of the State Customs Service of Ukraine for 2025–2030 and the approval of its Implementation Plan (State Customs Service of Ukraine, 2025a). This document sets out a multidimensional framework for developing human-capital potential based on a competency-oriented approach, professionalisation, and organisational resilience, consistent with the European logic of public-service modernisation.

Contemporary scholarship on personnel systems increasingly views public service as part of a broader HR ecosystem that extends beyond traditional hierarchical structures and includes diverse forms of workforce engagement, inter-organisational cooperation, and technology-mediated coordination. As

Snell, Swart, Morris and Boon note, work is now organised in an ecosystem format, where interactions between employees and institutions are network-based, adaptive and inter-institutional. The authors argue that modern HR management must account for three core trends: technological mediation; the temporary and adaptive nature of employment relations; and shared-governance models (Snell et al., 2023). This perspective directly aligns with the transformation of Ukraine's customs personnel system, which combines цифрові HR-процеси (digital HR processes), mobility mechanisms, inter-institutional cooperation and an ethics-based framework. In doing so, it shifts from a bureaucratic paradigm towards an ecosystem grounded in competencies, trust and co-creation of public value.

The Strategy is embedded in national policies for institutional modernisation and fiscal sustainability, and is aligned with the National Revenue Strategy to 2030, the Customs Service Reform Plan for 2024–2030, and the public-administration roadmap linked to Ukraine's EU accession negotiations. This coherence reflects not only the Strategy's internal logic, but also its systemic role in advancing European integration in the customs sphere.

Conceptually, the Strategy views the customs service as a key component of economic and national-security architecture. Personnel reform is therefore understood not as a purely administrative undertaking, but as an investment in human and institutional resilience. A people-centred approach functions not as a rhetorical device but as a methodological principle: customs officers are regarded as bearers of professional values, agents of change and contributors to the intellectual and strategic development of the service. Accordingly, the overarching strategic goal is to build an ethical, competent and adaptable corps capable of performing effectively in a dynamic and risk-laden environment.

Experience of reform in developing states demonstrates that modernising HR systems requires more than organisational restructuring; it also demands development of human capital as a carrier of values and professional culture. An empirical study conducted at the Regional Office of Customs and Excise in West Sumatra (Indonesia) confirms that strategic talent-management mechanisms, combined with the development of spiritual quotient, significantly improve staff performance, strengthen ethical norms and enhance intrinsic motivation (Siswoyo et al., 2024). The authors stress that in customs services, fostering integrity and professional resilience is as important as traditional HR instruments, as the absence of such mechanisms results in “talented staff losing motivation, and the risk of organisational decline increasing” (Siswoyo et al., 2024, p. 147). In this regard, the Ukrainian model – which integrates competency standards, ethics-based mechanisms, certification and integrity frameworks – aligns with advanced international practice, demonstrating a mature institutional trajectory in the reform of customs personnel systems.

Similar approaches are evident in studies of the Western Balkans, where the modernisation of customs services is likewise understood as a process of structural adaptation to EU standards. Using the example of the Republic of North Macedonia, D. Ognanoski emphasises that the effectiveness of the customs service depends directly on the quality of human resources, the ability of customs officers to operate under changing conditions, ensure procedural transparency, and maintain a high level of professional culture. The author stresses that coordinated interaction between customs HR processes and related logistics structures, together with the development of motivation systems and managerial competencies, is essential for improving performance and reducing corruption risks (Ognanoski, 2015). In this context, the Ukrainian model – with its focus on competency frameworks, integrity, and anti-corruption standards – demonstrates a coherent trajectory of modernisation compared to regional practices.

The Strategy identifies a range of structural challenges: limited motivation and retention tools, the need to renew organisational culture, uneven workload distribution, fragmented training approaches, and insufficient digitalisation of HR processes. These issues are addressed through the introduction of the CUSTOMS institutional-transformation model, which encompasses competency development, managerial culture, digital services, mobility, and internal personnel security. Particular emphasis is placed on career pathways and rotation mechanisms that combine operational flexibility with the preservation of institutional memory – a mobility instrument characteristic of European customs administrations.

A key feature of modern HR governance in customs agencies, in line with European good-governance standards, is the implementation of systematic mechanisms for assessing HR functions and ensuring the quality of personnel processes. Academic research underlines that the effectiveness of the HR subsystem can only be achieved through periodic auditing of personnel-management practices, their alignment with strategic goals, and their capacity to support organisational resilience (Lepadat & Turnea, 2015).

As Lepadat and Turnea highlight, HR audit functions as a diagnostic tool that enables organisations to “identify strengths and weaknesses in the personnel system, assess its contribution to overall organisational performance, and support the correction of managerial decisions” (Lepadat & Turnea, 2015, p. 186). The authors note that HR audit is particularly relevant in crisis conditions, when there is a need to verify the effectiveness of personnel processes and sustain staff motivation. This approach reflects the logic of reform in the State Customs Service of Ukraine, where mechanisms for regular monitoring, evaluation, and adjustment of HR policy are being introduced, consistent with European practice in institutional learning and policy feedback.

Thus, the introduction of HR audit within the customs service may be considered an institutional tool for strengthening professional standards, transparency, integrity, and personnel resilience – a priority especially relevant under martial-law conditions and during post-war recovery.

A significant innovative element is the initiative to develop the Law of Ukraine “On the Status of a Customs Officer”, which formalises a shift from the traditional civil-service role towards a model of a public-service officer. Within this framework, the customs service is positioned as a law-enforcement institution with a strategic mandate to safeguard economic security, where professional ethics, integrity, and the protection of personnel become integral to institutional culture.

A key practical step in implementing the Strategy was the approval in 2025 of the professional standard “Customs Inspector” (State Customs Service of Ukraine, 2025b). Its development followed national education and labour legislation and underwent the required coordination with the National Qualifications Agency and the relevant trade union, reflecting European principles of inclusiveness and social dialogue. The standard enshrines a competency-based model for the customs inspector’s professional activity, emphasising analytical and risk-oriented thinking, digital skills, and adherence to anti-corruption standards. It is grounded in the paradigm of continuous professional development.

Another important dimension of the HR transformation is youth engagement and the institutionalisation of the “Customs Code” competition (State Customs Service of Ukraine, 2025c). This mechanism goes beyond promoting the service; it is designed to build a talent pool, foster analytical and creative competencies among students, and establish a sustainable channel for young professionals to enter the system. Practical cooperation with universities, competitive problem-solving, elements of public defence, and opportunities for subsequent internships create a new entry standard for the service – competitive, open, and merit-based.

The systemic nature of the approach is reinforced by the introduction of a cyclical mechanism for monitoring and adjusting policy – quarterly assessments, public reporting, and the adaptation of instruments depending on results.

Taken together, the HR strategy of the State Customs Service of Ukraine forms a comprehensive architecture for the development of human capital, combining ideological, legal, organisational, and educational components. Its implementation has the potential to position the customs service as a competitive employer with high standards of professionalism and integrity, and to build an HR infrastructure aligned with European Union standards and the demands of wartime and post-war recovery. At the same time, it should be noted that the implementation of these instruments in Ukraine is taking place under martial-law conditions, which complicates the institutionalisation of certain procedures and requires adaptive approaches to assessing effectiveness.

Comparative Perspectives on Customs Human Resource Governance. The modernisation of the HR system within Ukraine’s customs authorities is increasingly aligned with European doctrinal approaches to competency development in the civil service and integrated human resource management. Contemporary academic studies emphasise that sustainable and effective human capital development in customs administrations requires harmonised professional standards, competency-based personnel management, and continuous institutional learning grounded in supranational frameworks such as the EU Customs Competency Framework (CustCompEU). As noted in European scholarship, the historical diversity of institutional models and training practices across EU Member States has complicated efforts to ensure consistency of customs operations, knowledge exchange, and strategic human-capital development within the EU customs area (Pētersone & Ketners, 2021).

A particularly significant contribution comes from the Latvian school of administrative thought, which proposes a personalised and competency-focused model of professional development in customs services. Pētersone and Ketners argue that the effectiveness of customs institutions depends on their ability to

“systematise the requirements for specific customs positions and align them with the requirements of international and supranational organisations”, stressing that professional standards serve as a fundamental mechanism linking training, recruitment, qualification requirements, and organisational performance (Pētersone & Ketners, 2021, p. 6). Their approach, based on CustCompEU and WCO professional standards, promotes matrix-based competency assessment, modular learning, and formal coordination between customs agencies and educational institutions.

In this context, the integration of professional standards and competency frameworks is viewed not merely as a technical HR tool, but as a foundational component of institutional harmonisation and capacity-building within customs administrations.

At the same time, European scholars note that the effective implementation of competency standards is impossible without strong alignment between HR policy and process management. Pētersone, Ketners, and Krastiņš (2021) highlight that customs administrations still face insufficient coordination between job descriptions, professional standards, and business processes, which complicates the establishment of a coherent system for recruitment, assessment, and training. They emphasise the need for systemic mechanisms linking job-specific competencies, functional content, and training programmes, as well as the creation of unified educational pathways for customs professionals across universities and internal training centres. This conclusion is particularly relevant for Ukraine, where the development of a competency-based service model is combined with digitalisation, procedural unification, and the introduction of a new professional culture. The integration of process-based management with HR tools may act as a catalyst for strengthening professional standards and ensuring resilience within the customs HR infrastructure during wartime and the post-war recovery period.

Ukraine’s strategic shift towards a competency-based professional standard “Customs Inspector”, together with the institutionalisation of continuous learning and certification, aligns with the European trajectory outlined in academic literature. Moreover, the Ukrainian model expands this doctrinal basis through the integration of resilience-driven management principles, integrity mechanisms, formalisation of officer status, and youth-oriented recruitment pathways – elements shaped by the challenges of martial law and priorities of post-war recovery. Unlike the fragmented training landscape still characteristic of many EU Member States, where “training models lack a unified approach” and “differ significantly across countries” (Pētersone & Ketners, 2021, p. 8), Ukraine’s HR strategy establishes a systematically unified, centrally coordinated model embedding rotation, digitalisation, integrity screening and the development of professional identity.

As Le Hanh Van notes, within the context of the Fourth Industrial Revolution, digital transformation is reshaping human resource management in customs administrations, requiring the integration of human and artificial intelligence, process automation, and high-technology HR systems. The author stresses that the success of the “Smart Customs” model in Vietnam depends on the customs service’s ability to modernise digital infrastructure while simultaneously building a competency-driven workforce, supporting continuous learning, adaptability and institutional resilience. Success demands strengthened professional qualifications, a culture of innovation and a fair distribution of workload amid reductions in civil service staffing – allowing effectiveness to be maintained and sustainable development ensured during digital transition (Le, 2023).

It is essential to recognise that digitalisation not only optimises HR processes but also transforms approaches to competency management, motivation and communication. As A.–M. Toader observes, digitalisation of HR units increases labour efficiency, automates routine functions, introduces rapid feedback systems and enables more precise management of personnel data (Toader, 2020). She emphasises that these changes establish a new model of interaction between employees and institutions, wherein digital tools support continuous learning, performance management and internal communication, yet simultaneously require the updating of staff competencies and attention to cybersecurity and personal-data protection (Toader, 2020, pp. 127–131). This perspective conceptually aligns with the Ukrainian HR-transformation model in customs administration, which combines digitalisation, a competency-based approach and ethical standards of service, reinforcing the case for technological modernisation of human-capital management systems.

A study on the digital transformation of the National Tax and Customs Administration of Hungary demonstrated that the introduction of digital solutions significantly enhanced the efficiency of control activities, particularly through the automated comparison of data between the authority and taxpayers. As

A. Vozár and E. Bán (2024) observe, digitalisation has triggered not only technological shifts but also the emergence of a new management paradigm, in which digital tools streamline administrative procedures, increase transparency and strengthen the service function of fiscal authorities. The authors highlight that digital solutions have reduced inspection time, improved risk-based analysis, enhanced audit quality and gradually diminished the role of human intervention in routine control processes, while preserving the human role in evaluating complex behavioural dimensions. At the same time, digital transformation has reshaped organisational thinking, transformed job functions and underscored the need to develop new competencies, particularly analytical and digital skills (Vozár & Bán, 2024).

Evidence from Asia similarly confirms that the effectiveness of customs services depends on staff competence, balanced workload distribution and job satisfaction levels. Empirical findings from the Regional Office of the Customs and Excise Service of West Sumatra (Indonesia) indicate that professional competence has a positive and statistically significant effect on employee performance, whereas excessive workload has a counterproductive impact. Job satisfaction plays a mediating role by strengthening the effect of competence and mitigating the negative consequences of high workload (Angraini, Ahadiat, & Mardiana, 2025). The authors argue that strengthening educational programmes, improving internal control mechanisms and ensuring fair workload allocation are key preconditions for maintaining performance and institutional resilience in customs administration.

Taken together, Ukraine's reform trajectory reflects increasing alignment with European standards while also introducing institutional innovations shaped by national-security imperatives and the accelerated administrative transformation under martial law. This alignment enhances Ukraine's integration into the broader European customs-governance framework and reinforces its capacity to operate as a resilient, competency-based law-enforcement institution within the future security and trade architecture of the European Union.

A notable non-European example of HR transformation is the reform of China's customs service following the 2018 reorganisation, when the customs administration was merged with sanitary and quarantine authorities. As Nan Li observes, this institutional shift created significant challenges in human resource management, particularly in aligning personnel policies, overcoming differences in organisational cultures, and ensuring a fair and competence-based allocation of positions (Li, 2021). The study demonstrates that the previous HR model was primarily bureaucratic and procedural, with personnel units performing routine administrative tasks rather than being integrated into the strategic decision-making framework.

The author argues that the effective functioning of the renewed service requires a transition to the HR business partner (HRBP) model, in which HR departments act not only as administrators of formal procedures but also as strategic partners to the leadership. In this role, they are expected to analyse competency needs, support organisational change, and accompany reform processes. Survey results among customs officers show strong support for such an approach, driven by expectations of improved recruitment, onboarding, career development, and staff motivation (Li, 2021). At the same time, the study stresses that implementing HRBP in a state law-enforcement structure is complex and demands gradual cultural change, the development of HR analytics, and increased professional training for HR specialists.

The Chinese case confirms that structural reform of a customs administration without modernising its HR function may lead to imbalances in task distribution, reduced staff motivation, and ineffective rotation of personnel. Therefore, the integration of a strategic HR role and the development of a competence-based personnel system become essential conditions for enhancing the performance of customs authorities in the context of globalisation and emerging security challenges (Li, 2021).

Conclusions. The modernisation of the personnel model of the State Customs Service of Ukraine is not an isolated administrative initiative. Rather, it represents a broad institutional shift aimed at redefining the role of human capital in the functioning of the state during wartime and in the context of European integration. Moving away from a traditional administrative logic towards a model grounded in competencies, professional ethics, digital readiness, and continuous development reflects a gradual transition to the paradigm of a modern public institution capable of operating within a knowledge-based and high-risk environment.

The introduction of a professional standard for customs officers, the combination of educational instruments with certification practices, the establishment of pathways for youth recruitment, and the shaping of a distinct professional identity all signal a commitment to building a coherent and intellectually

capable personnel system. The Ukrainian approach is not a mechanical copy of European models: it is shaped by the logic of a security-focused state, where personnel policy is no longer a technical function but a component of national resilience. The experience of war has underscored the importance of integrity, adaptability, rapid response, and internal mobility—qualities often regarded as desirable in peacetime but essential in current circumstances.

Comparative analysis shows that Ukraine is moving in line with leading EU practices and innovative jurisdictions beyond Europe, yet doing so at a faster pace and under existential pressure. While European administrations refine competence-based systems over years, Ukraine must build them while simultaneously maintaining operational capacity at the border, countering threats, and preparing for integration into the EU customs union. This convergence of strategic planning and urgent operational needs defines Ukraine's unique trajectory, bringing together institutional discipline and openness to innovation.

The key outcome is the gradual development of a personnel ecosystem—not only a service that recruits and trains, but an institution capable of creating conditions for professional growth, intrinsic motivation, and ethical responsibility. Over time, this may foster a generation of customs officers equipped to work with risks, data, technology, and EU legal standards at a level comparable to leading European administrations.

However, the process should not be idealised. The scale of cultural change, the complexity of digital transformation, uneven staff capacity, and the pressures of war generate challenges that require flexibility, institutional learning, and a readiness to adjust strategic decisions. Success will depend on sustaining reform momentum, ensuring transparency and professionalism in HR practice, and—critically—protecting human resources in the literal sense by providing space for recovery, development, and meaningful service without burnout.

Thus, Ukraine's customs administration stands at a point where personnel reform has become a key marker of European integration and institutional maturity. Its ultimate impact will be measured not only by new regulations and training programmes but also by a transformation in the substance of the customs profession, the culture of service, and the institution's capacity to cultivate a new generation of public professionals who embody competence, resilience, and a value-driven commitment to public service.

References:

1. Anggraini, P., Ahadiat, A., & Mardiana, N. (2025). The Influence of Competence and Workload on Employee Performance in An Indonesian Customs Office: The Mediating Role of Job Satisfaction. *International Journal of Business and Technology Studies and Research*, v. 7, n. 1, 11 pages, ISSN 2665-7716.
2. Le, H. V. (2023). Human resource management for developing the Smart Customs model in Vietnam. *Journal of Finance & Accounting Research*, (02(21)), 78–87.
3. Lepadat, E. D., & Turnea, A. I. (2015). The necessity of human resources audit. *Anale. Seria Științe Economice*. Timișoara, 21, 185–187. <https://www.ceeol.com/search/article-detail?id=512389>
4. Li, N. (2021). Exploring human resource management approaches to improve performance in the new customs agency in China from a human resources business partner perspective. *World Customs Journal*, 15(1), 65–76.
5. Ognanoski, D. (2015). Efficiency and effectiveness of human resources in the process of customs and freight forwarding operations in the Republic of Macedonia. *Annual of the Institute for Sociological, Political and Juridical Research*, 1, 99–108. <https://www.ceeol.com/search/article-detail?id=789424>
6. Pētersone, M., & Ketners, K. (2021). The personalized model for the sustainable development of human resources in customs. *Intelektinē Ekonomika / Intellectual Economics*, 15(1), 5–14. <https://www.ceeol.com/search/article-detail?id=971183>
7. Petersone, M., Ketners, K., & Krastins, A. V. (2021). On some aspects of process management and human resource management interaction at the customs authorities. *International Journal of Mathematical Models and Methods in Applied Sciences*, 15, 131–139. <https://doi.org/10.46300/9101.2021.15.17>
8. Siswoyo, S., Yulianto, Y., Suropto, S., & Rifa'i, A. (2024). The influence of talent management and spiritual quotient on employee performance at Customs and Excise Regional Office West Sumatera. *International Journal of Humanities Social Science and Management*, 4(1), 144–149.
9. Snell, S. A., Swart, J., Morris, S., & Boon, C. (2023). The HR ecosystem: Emerging trends and a future research agenda. *Human Resource Management*, 62(1), 5–14. <https://doi.org/10.1002/hrm.22158>
10. State Customs Service of Ukraine. (2025a). Pro zatverdzhennia Stratehii upravlinnia personalom Derzhavnoi mytnoi sluzhby Ukrainy na 2025–2030 roky ta Planu zakhodiv iz realizatsii stratehii upravlinnia personalom Derzhavnoi mytnoi sluzhby Ukrainy na 2025–2030 roky.

11. State Customs Service of Ukraine. (2025c). *Pro zatverdzhennia Polozhennia pro shchorichnyi konkurs «Kod mytnyka»* (Nakaz № 1389 vid 31.10.2025 r.) [On approval of the Regulation on the annual “Customs Code” competition].

12. State Customs Service of Ukraine. (2025 b). Nakaz № 1234 «Pro zatverdzhennia profesiinoho standartu «Inspektor mytnyi»» [Order on adopting the professional standard “Customs Inspector”].

13. Toader, A.-M. (2020). Digitalisation of the human resources department. *Analele Științifice ale Universității “Alexandru Ioan Cuza” din Iași. Sociologie și Asistență Socială / Scientific Annals of the Alexandru Ioan Cuza University. New Series. Sociology and Social Work Section*, 2, 127–139. <https://www.cceol.com/search/article-detail?id=930714>

14. Tóth, D. A. (2017). Human resources in the 21st century [Review of the book *Human resources in the 21st century*, by I. Polonyi]. *HERJ Hungarian Educational Research Journal*, 7(4), 125–127. <https://doi.org/10.14413/HERJ/7/4/12>

15. Vozár, A., & Bán, E. (2024). Digitalisation, digital transformation – In the practice of the National Tax and Customs Administration. *Public Finance Quarterly*, 2024(1), 83–107. https://doi.org/10.35551/PFQ_2024_1_5

ФОРМУВАННЯ СУЧАСНОЇ ЕКОСИСТЕМИ УПРАВЛІННЯ ПЕРСОНАЛОМ У МИТНІЙ СЛУЖБІ: ВИСНОВКИ З УКРАЇНСЬКОЇ ТРАНСФОРМАЦІЇ

Олександр ЧЕРКУНОВ,

*докторант кафедри адміністративного, фінансового та інформаційного права
ДВНЗ «Ужгородський національний університет»,*

кандидат юридичних наук

cherkunov.alex@gmail.com

orcid.org/0009-0007-8880-6955

Мета. Стаття присвячена комплексному аналізу трансформації системи управління людськими ресурсами в митній службі України в контексті воєнного стану, європейської інтеграції та загальносвітових тенденцій модернізації кадрових інституцій публічної влади. У центрі дослідження – перехід від традиційної адміністративно-бюрократичної моделі кадрової роботи до сучасної HR-екосистеми, орієнтованої на компетентності, стратегічний розвиток людського капіталу, цифровізацію та інституційну стійкість.

Зазначається, що митна служба в сучасних умовах виконує функції не лише фіскального та контрольного органу, а й ключового елемента національної безпеки, логістичної стійкості держави та економічної відбудови. Відповідно, формування кадрової політики має здійснюватися з урахуванням підвищених вимог до професійної підготовки, доброчесності, психологічної витривалості, здатності діяти у кризових умовах та інтегровано реагування на зовнішні загрози.

У статті детально розглядаються стратегічні документи митної служби України – передусім Стратегія управління персоналом до 2030 року, План заходів її реалізації та новий професійний стандарт «Інспектор митний».

Автор обґрунтовує, що війна стала каталізатором не лише нормативних змін, але й переосмислення ролі державного службовця як носія стратегічних цінностей, етичних стандартів та гаранта стабільності держави в умовах турбулентності.

Для поглиблення аналізу застосовано порівняльний підхід. Розглянуто доктринальні моделі розвитку людського капіталу в митних службах ЄС, країн Центрально-Східної Європи та Азії. Особливий акцент зроблено на європейських стандартах CustCompEU і практиках WCO, а також на дослідженнях латвійської школи адміністративної науки щодо компетентнісного моделювання, матричної оцінки та інтеграції з освітнім середовищем. Наводяться приклади цифрової трансформації фіскальних служб у В'єтнамі та Угорщині, які демонструють, що модернізація HR є невід'ємною від розвитку інституційної аналітики, автоматизації процесів, прозорості й технологічної безпеки.

Результати. Зазначено, що підхід України загалом збігається з європейськими моделями, але має власну специфіку, зумовлену умовами воєнного часу: системний акцент на кадровій безпеці, перевірках доброчесності, психологічній готовності персоналу, розвитку адаптивного управління та інституційної стійкості. Автор наголошує, що поєднання стратегічного бачення, нормативного забезпечення та практичних інструментів створює умови для формування в Україні сучасної, ціннісно орієнтованої, професійної та конкурентної митної служби, інтегрованої в європейський простір безпеки та торгівлі.

У висновках підкреслено, що довгостроковий успіх реформи залежить від неперервності навчання, розвитку лідерства, створення внутрішніх інститутів професійної підтримки, культури відповідальності та захисту персоналу від професійного вигорання. Особливо важливо, щоб реформа HR супроводжувалася інвестиціями у людей, модернізацією управлінських підходів і збереженням професійного ядра служби.

Ключові слова: митна служба України, публічна служба, управління людськими ресурсами, компетентнісний підхід, професійні стандарти, кадрова реформа, доброчесність, диджиталізація HR, інституційна стійкість, європейська інтеграція.



Стаття поширюється на умовах ліцензії відкритого доступу (CC BY 4.0)

Дата першого надходження статті до видання: 22.11.2025
Дата прийняття статті до друку після рецензування: 19.12.2025
Дата публікації (оприлюднення) статті: 31.12.2025

Customs Scientific Journal

№ 2 / 2025

Формат 60x84/8. Ум.-друк. арк. 10,23. Наклад 300 прим. Замов. № 0226/171.

Гарнітура Times. Папір офсет. Цифровий друк.

Підписано до друку 31.12.2025.

Видавничий дім «Гельветика»

65101, Україна, м. Одеса, вул. Інглєзі, 6/1

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

E-mail: mailbox@helvetica.ua

Свідоцтво суб'єкта видавничої справи

ДК № 7623 від 22.06.2022 р.

Customs Scientific Journal

№ 2 / 2025

Format 60x84/8. Printer's sheet 10,23. Circulation 300 copies. Order № 0226/171.

Typeface Times. Offset paper. Digital printing.

Authorized for printing as of 31.12.2025.

Publishing House "Helvetica"

6/1 Inhlezi St., Odesa, 65101, Ukraine

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

E-mail: mailbox@helvetica.ua

Certificate of a publishing entity ДК № 7623 dated 22.06.2022