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## MODERNIZATION OF THE STATE CUSTOMS SERVICE OF UKRAINE'S OPERATIONS IN THE CONTEXT OF EUROPEAN INTEGRATION: CHALLENGES AND PROSPECTS

### МОДЕРНІЗАЦІЯ ДІЯЛЬНОСТІ ДЕРЖАВНОЇ МИТНОЇ СЛУЖБИ УКРАЇНИ В КОНТЕКСТІ ЄВРОПЕЙСЬКОЇ ІНТЕГРАЦІЇ: ВИКЛИКИ ТА ПЕРСПЕКТИВИ

**Abstract.** The article examines the modernization process of the State Customs Service of Ukraine in the context of European integration. The authors analyze the current challenges faced by Ukrainian customs, particularly those arising from the full-scale invasion by the Russian Federation. Key aspects of the European Union's customs system are discussed, including the EU Customs Code, Customs Risk Management System, Authorized Economic Operator program, and the New Computerized Transit System. Based on the EU's experience, the authors outline prospects and provide recommendations for improving Ukraine's customs system, taking into account its unique challenges and aspirations for European integration. The study emphasizes the importance of modernizing the customs service to accelerate Ukraine's integration into the EU.

**Keywords:** authorised economic operator, State Customs Service of Ukraine, European integration, customs reform, EU customs code, customs risk management, new computerized transit system, customs modernization.

**Анотація.** У статті досліджено процес модернізації Державної митної служби України в контексті європейської інтеграції. Проаналізовано основні виклики, що постали перед українською митницею внаслідок повномасштабного вторгнення РФ, зокрема необхідність забезпечення швидкого пропуску гуманітарної допомоги при збереженні належного контролю, переорієнтацію торговельних потоків на наземні шляхи сполучення з ЄС через блокаду чорноморських портів та адаптацію до сучасних умов міжнародної торгівлі. Проаналізовано ключові аспекти митної системи Європейського Союзу, зокрема, Митний кодекс ЄС, Систему управління митними ризиками, програму авторизованого економічного оператора (АЕО) та Нову комп'ютеризовану транзитну систему (NCTS). Особливу увагу приділено впровадженню NCTS в Україні, що дозволяє обмінюватися електронними повідомленнями між трейдерами та митними органами, а також між самими митними органами в країнах-членах ЄС та інших країнах-учасницях Конвенції про процедуру спільного транзиту. Досліджено програму АЕО як ключовий компонент Системи управління митними ризиками ЄС, що передбачає надання спрощень та привілеїв у митних процедурах для суб'єктів господарювання, які

відповідають встановленим критеріям надійності. Розглянуто систему *Import Control System 2 (ICS2)* як приклад передового досвіду ЄС у модернізації митних процесів, що забезпечує комплексний аналіз ризиків та безпеки до прибуття товарів на митну територію. На основі досвіду ЄС окреслено стратегічні перспективи та сформовано рекомендації щодо вдосконалення митної системи України з урахуванням поточних безпекових викликів та євроінтеграційних прагнень. Обґрунтовано стратегічну важливість модернізації митної служби як для прискорення інтеграції України до ЄС, так і для реалізації потенціалу країни як майбутнього східного митного хабу Європейського Союзу. Зроблено висновок, що модернізація митної служби України відповідно до стандартів ЄС є стратегічним імперативом, що потребує збалансованого підходу між посиленням безпекових протоколів та сприянням законній торгівлі для підтримки економічного відновлення та зростання. Обґрунтовано необхідність подальших досліджень для розробки конкретних стратегій подолання ідентифікованих викликів та максимізації потенційних переваг модернізації української митної системи в контексті європейської інтеграції.

**Ключові слова:** авторизований економічний оператор, Державна митна служба України, європейська інтеграція, митна реформа, митний кодекс ЄС, модернізація митної служби, нова комп'ютеризована транзитна система, управління митними ризиками.

**Statement of the problem.** The modernization of the State Customs Service of Ukraine's operations is a critically important task in the context of the country's European integration and economic development. This issue gains particular relevance in light of Ukraine's candidate status for European Union membership granted in 2022 and the necessity to adapt the customs system to EU standards. However, the modernization process is complicated by a number of factors. The full-scale invasion of Ukraine by Russian Federation, which began in February 2022, has created unprecedented challenges for the functioning of the customs service, including disruption of customs operations in combat zones and occupied territories, the need to ensure rapid passage of humanitarian aid while maintaining proper control, and changes in trade flows due to the blockade of Black Sea ports. Economic instability caused by the war affects the volume of international trade and customs revenues. There is a need to balance between strengthening security measures and facilitating trade to support the country's economic recovery. Technological challenges are associated with the implementation of new information systems compatible with EU standards, such as the New Computerized Transit System (NCTS). There is a need to develop effective risk management systems and analytical capabilities to counter customs violations in wartime conditions. The customs service must adapt to the rapid growth of e-commerce and related customs procedures. Resource constraints for large-scale modernization in wartime conditions further complicate the process. Addressing these complex issues requires developing a strategic approach to modernizing the State Customs Service of Ukraine that would take into account both the country's urgent needs in wartime and the long-term goals of European integration. Studying the challenges faced by the customs service in the modernization process and identifying prospects for overcoming these challenges is crucial for Ukraine's successful integration into the EU customs system and strengthening its position as the future eastern customs hub of the European Union.

**Analysis of recent research and publications.** The modernization of Ukraine's customs system in the context of European integration is a focal point of research for many Ukrainian scholars. M. Adamiv, K. Blishchuk, S. Kapitanets, A. Todoshchuk, V. Zaiats and other scientists have made significant contributions to the study of this topic. Numerous studies examine various aspects of customs reform, including the application of scientific approaches to restructuring the customs system, the importance of digitalization in customs processes, and the alignment of Ukrainian customs procedures with

EU standards. Particular attention has been paid to the implementation of the NCTS, a key component of EU customs procedures. Considering the relevance of the topic of modernizing the State Customs Service of Ukraine's operations in the context of European integration, it would be beneficial to further investigate the challenges faced by the customs service in the modernization process and to explore the prospects for overcoming these challenges for successful European integration in the customs sphere.

**The purpose of the article.** The aim of this article is to examine the process of modernizing the activities of the State Customs Service of Ukraine in the context of European integration, identify the main challenges of this process, and outline the prospects for its implementation.

Presentation of the main research material. The State Customs Service of Ukraine faces a complex array of challenges and threats in the current geopolitical and economic landscape. The full-scale Russian invasion that began in February 2022 has dramatically altered the operational environment of Ukraine's customs system, introducing unprecedented difficulties and exacerbating existing issues. The war has not only disrupted customs operations in conflict zones and occupied territories but has also necessitated a fundamental shift in how customs services are delivered across the country. This security crisis has far-reaching implications for border control, trade flows, and the overall functioning of customs checkpoints. Large-scale population displacement has created new challenges for customs authorities, who must now balance facilitating the swift movement of humanitarian aid with maintaining necessary controls to prevent exploitation of these channels for illegal activities. This delicate balance requires new approaches and increased flexibility in customs procedures. The economic instability resulting from the conflict presents another significant challenge. Infrastructure destruction, production declines, and increased unemployment have severely impacted customs revenue and operations. The customs service must adapt to these economic realities while still fulfilling its crucial role in facilitating trade and protecting the country's economic interests. The war has also led to an intensive reallocation of resources, with significant human and financial resources being diverted to military needs. This reallocation potentially affects other critical areas such as customs infrastructure development, personnel training, and technological upgrades. The customs service must find ways to maintain its effectiveness and pursue modernization efforts despite these resource constraints. Information warfare and disinformation have emerged as modern threats to customs operations. The potential for false

information to manipulate public opinion can indirectly affect customs procedures, trade flows, and international cooperation. Customs authorities must develop strategies to counter misinformation and maintain public trust in their operations. The rapid growth of e-commerce presents a unique set of challenges for customs authorities. Ensuring tax and customs compliance for goods purchased online, while also verifying their safety and legitimacy, requires new approaches and technologies. The sheer volume of small parcels entering the country demands innovative solutions to maintain effective control without creating bottlenecks in the supply chain. Perhaps the most overarching challenge is striking the right balance between security measures and trade facilitation. In the context of both Russian Federation's ongoing full-scale invasion of Ukraine and European integration aspirations, customs authorities must implement stringent security protocols while simultaneously facilitating legitimate trade to support economic recovery and growth. This equilibrium, made even more crucial by the devastating impacts of war, requires sophisticated risk management systems, international cooperation, and continuous adaptation to evolving threats and trade patterns. The customs service must remain vigilant against potential security risks while also supporting Ukraine's resilience and economic survival in the face of aggression. Addressing these multifaceted challenges requires a comprehensive approach to modernizing the activities of the State Customs Service of Ukraine. This modernization process must not only tackle the immediate crises caused by Russian Federation's full-scale invasion but also align with long-term strategic objectives, particularly those related to European integration. "In the first days of 2024, the Ukrainian authorities unveiled a vision for the future of the country's State Customs Service as an emerging eastern customs border for the entire European Union. This ambitious goal aims to build on Ukraine's traditional status as a gateway nation between the EU, Asia, and the Middle East. It will form an important element within Ukraine's broader EU integration, and will play a key role in the ongoing reform of the country's customs authorities". This ambitious strategy, as emphasized by V. Suvorov, Deputy Chief of Ukraine's State Customs Service, in the article "Ukraine Seeks Future Role as EU's Eastern Customs Hub", demonstrates Ukraine's determination to play a crucial role in enhancing trade and security along the EU's eastern borders [10]. The modernization of Ukraine's customs service activities in this complex environment is not just a matter of operational efficiency; it represents a critical component of the country's national security, economic recovery, and European future. By focusing on both the challenges and prospects of this modernization process, Ukraine can develop a customs service that is resilient in the face of war, adaptive to evolving trade dynamics, and fully prepared for integration with European Union standards and practices.

The multifaceted challenges facing Ukraine's customs service necessitate a recalibration of its functional priorities to address both immediate crises and long-term strategic objectives. In this context, the State Customs Service of Ukraine has undergone a significant shift in its operational focus since the onset of Russian Federation's full-scale invasion in February 2022. Initially, the primary objectives were to maintain control over customs operations amidst the

largest invasion in Europe since World War II and ensure the physical safety of personnel. This involved the evacuation of staff from frontline areas and occupied regions, while simultaneously redeploying personnel to western and southern Ukraine to meet increasing demand. The customs service has demonstrated remarkable resilience, continuing to operate with minimal disruptions in areas unaffected by active hostilities. However, the blockade of Ukraine's Black Sea ports by Russian Federation has necessitated a strategic pivot towards facilitating increased cargo transportation to the EU via road and rail networks. Concurrently, the customs service has had to adapt its priorities to align with European integration aspirations. This alignment process involves harmonizing Ukrainian customs legislation and procedures with the EU Customs Code, a task that has gained urgency in light of Ukraine's candidate status for EU membership, granted in the summer of 2022. Key priorities in this realm include the implementation of IT systems compatible with EU standards, such as the New Computerized Transit System (NCTS). Key priorities in this realm include the implementation of IT systems compatible with EU standards, such as the NCTS. This IT system allows for the exchange of electronic messages between traders and customs, as well as between customs authorities themselves. NCTS is currently used in twenty-seven EU member states and countries that are parties to the Convention on a Common Transit Procedure, including four European Free Trade Association countries, North Macedonia, Serbia, the United Kingdom, Turkey, and Ukraine. The system functions identically in all thirty-six countries, enabling participants in customs procedures to monitor all information about the movement of goods between these countries. The continued use of this IT system involves its further synchronous development in all the listed countries. Recently, all participating countries have transitioned to NCTS Phase 5, which represents a significant step forward in the system's evolution and capabilities. This upgrade aims to further enhance the efficiency and security of transit procedures across the participating nations. The system ensures uninterrupted communication between customs offices through a central domain in Brussels. Participants in customs procedures can track all information about the movement of goods between the aforementioned countries. The list of data for information exchange is publicly available on the European Commission's CIRCABC platform. The structure of customs data in the EU has been aligned with the data structure of the World Customs Organization. With the international application of NCTS in Ukraine the exchange of electronic messages about the transit of goods with EU member states and countries participating in the Convention on the Common Transit Procedure began. This implementation allows for the use of a single transit declaration and a single guarantee for the movement of goods between the aforementioned countries, obtaining information about the transit of goods to Ukraine from these countries, applying special transit simplifications, and introducing uniform conditions for financial guarantors [12].

The introduction of the Authorized Economic Operator (AEO) program represents another critical priority, aimed at facilitating trade while enhancing security in supply chains. The AEO program is a crucial component of the EU's Customs Risk Management Framework (CRMF), serving as one of its five main pillars alongside the identification

and control of high-risk goods flows using Common Risk Criteria (CRC), the determination of Priority Control Areas (PCAs), systematic risk information exchange through the Customs Risk Management System (CRMS), and security risk analysis based on advance electronic cargo information. AEO status is granted to companies that meet strict criteria regarding compliance with customs legislation, financial solvency, record-keeping systems, and security standards. In return, these trusted traders benefit from certain simplifications and privileges in customs procedures. This approach exemplifies the EU's balanced strategy towards security and trade facilitation, a model that holds significant relevance for Ukraine's customs modernization efforts. The European Commission is actively working to further develop partnerships between customs and reliable traders. This initiative aligns with the EU's priority areas for developing its risk management system. For Ukraine, the implementation of the AEO program represents a significant step in harmonizing its customs system with EU standards. This program simplifies customs procedures for reliable Ukrainian companies, facilitating their participation in international trade and strengthening supply chain security. However, the ongoing implementation process still faces several challenges, including the need to further align Ukrainian legislation with EU norms, continue developing necessary IT systems, train customs employees and businesses in new procedures, and overcome resource limitations exacerbated by the current situation in the country. Despite these obstacles, the AEO program is contributing to boosting the competitiveness of Ukrainian enterprises in the international market and promoting Ukraine's integration into global supply chains. As the program matures, its impact is expected to grow. The EU's experience in creating such a comprehensive and balanced legal framework through the Union Customs Code continues to provide valuable insights for Ukraine. As the country progresses in its customs modernization efforts and refines its AEO program, careful study and creative application of these EU practices, adapted to national specifics, remain crucial.

Furthermore, the development of risk management systems and analytical capabilities is a key priority for the EU customs service. This initiative aims to enhance effectiveness in combating fraud, terrorism, and organized crime. The legal foundations and key elements of the customs risk management system in the European Union form a comprehensive approach to improving mechanisms for countering customs violations. The EU Customs Code establishes basic principles for risk analysis and empowers the European Commission to adopt implementing acts for the uniform application of customs control. Based on this, the Common Customs Risk Management System (CRMS) has been implemented, ensuring rapid information exchange between customs authorities of EU member states. An important tool is the Risk Information Form (RIF), which allows for the prompt dissemination of data on new threats. Common Risk Criteria (CRC) and Common Financial Risk Criteria (FRC) are applied for the unified detection of potentially dangerous cargo and financial risks. The EU customs service is also actively developing analytical capabilities, creating powerful centers at the EU level to process large volumes of data and detect complex fraud schemes. Advanced data analysis technologies are being implemented, including machine learning and

artificial intelligence methods. An important aspect is the strengthening of inter-agency cooperation, which involves establishing close interaction with law enforcement agencies and border services. Joint operational groups are being created to combat cross-border crime. Special attention is paid to managing compliance with preferential trade agreements. For this purpose, specialized analytical tools and mechanisms for operational information exchange with customs authorities of partner countries are being developed. The development of international cooperation is also an integral part of the risk management system. The EU actively participates in global customs security initiatives and concludes agreements on mutual administrative assistance in customs matters with key trading partners. This comprehensive system allows the EU customs service to effectively counter modern threats while facilitating legitimate trade and economic development.

The European Union's experience in modernizing customs processes offers valuable lessons for Ukraine as it seeks to align its customs operations with EU standards and practices. Building on established legal frameworks and key elements of its risk management system, the EU continues to innovate to improve customs control efficiency. One of the critical components of this modernization is the implementation of advanced information technologies. A prime example is the Import Control System 2 (ICS2), an expansive system for pre-arrival cargo information, designed to enhance risk assessment before goods enter the EU. ICS2 is central to the EU's new pre-arrival security and safety program, complementing and expanding the capabilities of the existing customs risk management system. ICS2 significantly improves the EU's risk management by enabling the collection and analysis of detailed information about all goods entering the Union before their arrival. This proactive approach allows customs authorities to identify potential threats early and intervene at the most appropriate point in the supply chain, greatly enhancing the effectiveness of risk management. Importantly, the EU maintains a balance between security needs and trade facilitation. ICS2 is designed to simplify cross-border clearance for legitimate trade and improve information sharing between economic operators and EU customs authorities. This system complements existing mechanisms like the AEO program, creating a comprehensive framework for managing risks without placing undue burdens on legitimate businesses. The phased implementation of ICS2 highlights another critical aspect of the EU's approach: gradual and adaptive deployment. This ensures continuous improvement in risk management while giving economic operators sufficient time to adapt to new requirements, facilitating a smooth transition to more advanced control methods. By leveraging cutting-edge technology and data analysis within an established legal framework, the EU sets a new standard in customs risk management. This approach not only enhances the EU's ability to manage risks but also serves as a model for countries like Ukraine, which are modernizing their customs systems to align with international best practices [6; 7].

Furthermore, the EU's approach to customs modernization emphasizes the need for continuous adaptation to evolving threats and trade patterns. This is evident in the EU's efforts to address the challenges posed by e-commerce, including the implementation of new VAT rules for e-commerce and the development of systems

to ensure effective customs control over these imports. The EU's experience in this area offers valuable insights for Ukraine as it grapples with similar challenges in the rapidly evolving digital trade landscape.

Lastly, the EU's focus on enhancing cooperation between customs and other border management authorities provides a model for a more integrated approach to border security and trade facilitation. The development of interoperability between customs information systems and other systems designed to protect the EU's external borders and enhance internal security demonstrates the potential for synergies in border management that could be applicable to the Ukrainian context.

The modernization of Ukraine's customs service plays a pivotal role in enhancing the country's economic security and accelerating its European integration process. By aligning with EU standards and best practices, Ukraine's customs reforms are set to yield significant economic benefits while simultaneously strengthening its position as a key Eastern European trade hub. The implementation of advanced risk management systems, such as those modeled after the EU's Import Control System 2 (ICS2), promises to enhance Ukraine's ability to detect and prevent customs fraud, thereby safeguarding state revenues and protecting legitimate businesses. This increased efficiency and transparency in customs operations is likely to boost investor confidence, potentially leading to increased foreign direct investment. Moreover, the adoption of EU-compatible IT systems, particularly the NCTS, facilitates smoother cross-border trade with EU member states, reducing logistical bottlenecks and associated costs. The introduction of the AEO program not only aligns Ukraine with EU practices but also enhances the competitiveness of Ukrainian businesses in international markets by offering simplified customs procedures to trusted traders. These modernization efforts are expected to significantly reduce corruption at customs checkpoints, a long-standing concern that has hindered Ukraine's economic growth and European aspirations. By digitalizing customs processes and minimizing human intervention, Ukraine can create a more predictable and fair trading environment, crucial for its integration into EU supply chains. Furthermore, the enhanced capacity to control the movement of goods across borders strengthens Ukraine's ability to protect its market from substandard or dangerous products, thereby contributing to public safety and consumer protection – key aspects of EU regulatory compliance. As Ukraine continues to harmonize its customs procedures with those of the EU, it not only prepares for eventual EU membership but also positions itself as a reliable partner in the EU's eastern neighborhood, potentially attracting more trade and investment. This modernization process, while challenging, especially in the context of ongoing conflict, represents a critical step in Ukraine's journey towards economic resilience, enhanced national security, and deeper European integration.

**Conclusions.** The modernization of the State Customs Service of Ukraine's operations emerges as a critical imperative in the context of the country's European integration aspirations and economic development trajectory. This study has illuminated several key dimensions of this complex process, underscoring both the challenges and opportunities that lie ahead. The full-scale invasion by the Russian Federation has precipitated unprecedented challenges for the functioning of the customs service, disrupting operations

in combat zones and occupied territories, and necessitating a fundamental recalibration of customs procedures to accommodate the rapid passage of humanitarian aid while maintaining rigorous control measures. This security crisis has far-reaching implications for trade flows, and the overall functioning of customs checkpoints, demanding innovative approaches and increased flexibility in customs operations. The economic instability engendered by the ongoing conflict has profoundly impacted international trade volumes and customs revenues, compelling the customs service to adapt to these new economic realities while fulfilling its crucial role in facilitating trade and safeguarding the country's economic interests. This adaptation process is further complicated by the intensive reallocation of resources to military needs, potentially affecting critical areas such as customs infrastructure development, personnel training, and technological upgrades. In this challenging context, the implementation of new information systems compatible with EU standards, particularly the NCTS, emerges as a cornerstone of the modernization effort. This system not only aligns Ukraine's customs procedures with EU norms but also enhances efficiency and transparency in cross-border trade operations. The introduction of the AEO program represents another pivotal priority, aimed at facilitating trade while enhancing security in supply chains. This program, modeled after EU best practices, offers simplified customs procedures to trusted traders, thereby boosting the competitiveness of Ukrainian businesses in international markets and strengthening supply chain security. The development of sophisticated risk management systems and analytical capabilities stands out as a critical component of the modernization process, essential for enhancing the effectiveness of efforts to combat fraud, terrorism, and organized crime in the customs sphere. The European Union's experience in modernizing customs processes, particularly the implementation of advanced systems like the ICS2, provides invaluable insights for Ukraine. The EU's approach, characterized by a balance between security enhancement and trade facilitation, offers a model for Ukraine to emulate as it seeks to modernize its own customs operations. This includes the development of comprehensive pre-arrival security and safety programs, the implementation of advanced data analysis technologies, and the strengthening of inter-agency cooperation to combat cross-border crime effectively.

The modernization of Ukraine's customs service plays a pivotal role in enhancing the country's economic security and accelerating its European integration process. By aligning with EU standards and best practices, Ukraine's customs reforms are poised to yield significant economic benefits while simultaneously strengthening its position as a key Eastern European trade hub. The enhanced capacity to control the movement of goods across borders not only strengthens Ukraine's ability to protect its market from substandard or dangerous products but also contributes to public safety and consumer protection – key aspects of EU regulatory compliance. As Ukraine continues to harmonize its customs procedures with those of the EU, it not only prepares for eventual EU membership but also positions itself as a reliable partner in the EU's eastern neighborhood, potentially attracting more trade and investment. The digitalization of customs processes and the minimization of human intervention in routine operations promise to create a more predictable and fair

trading environment, crucial for Ukraine's integration into EU supply chains and for combating corruption at customs checkpoints – a long-standing concern that has hindered Ukraine's economic growth and European aspirations. The modernization process, while challenging, especially in the context of ongoing conflict, represents a critical step in Ukraine's journey towards economic resilience, enhanced national security, and deeper European integration. It requires a delicate balance between implementing stringent security protocols and facilitating legitimate trade to support economic recovery and growth. This equilibrium, made even more crucial by the devastating impacts of war, necessitates sophisticated risk management systems, international cooperation, and continuous adaptation to evolving threats and trade patterns.

In conclusion, the modernization of Ukraine's customs service in alignment with EU standards is not merely a technical or administrative process but a strategic imperative that underpins the country's broader economic and geopolitical objectives. It represents a multifaceted challenge that demands sustained commitment, resource allocation, and innovative thinking. As Ukraine navigates this complex landscape, further research should focus on developing concrete strategies to overcome the identified challenges and maximize the potential benefits of modernizing Ukraine's customs system. This ongoing effort will be crucial in solidifying Ukraine's position as a future eastern customs hub for the EU, enhancing its economic security, and accelerating its path towards full European integration.

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