

# EFFICIENCY OF THE CUSTOMS TAXATION SYSTEM AS A KEY COMPONENT OF UKRAINE'S FINANCIAL STABILITY IN THE CONTEXT OF WAR

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**Abstract.** The development of the customs taxation system in the course of the Russia's military aggression against Ukraine has acquired strategically important aspects since the first days of the declaration of martial law in Ukraine. The article is devoted to the current issues of customs taxation as the main direction of the multi-vector strategy of the state's foreign economic activity management. In times of war, the process of taxation becomes particularly relevant, which necessitates studying the issues, in particular, aspects of customs taxation under martial law on the territory of Ukraine. The *subject* of the study is the theoretical and methodological foundations and methods of implementation of the customs taxation system in Ukraine. The authors focus on the peculiarities of customs procedures in times of war and analyse the results of the State Customs Service of Ukraine in 2022. The *purpose* of the study is to substantiate the theoretical provisions of the customs taxation system in Ukraine under martial law, to analyse the activities of the State Customs Service of Ukraine in 2022 and to propose ways of its improvement. In order to achieve the purpose of the study, the following issues are considered and solved: an analysis of the activities of the State Customs Service of Ukraine is carried out, on the basis of which the system of customs payments for 2022 is characterised and ways of its improvement in the martial law are suggested. The study was conducted using the methods of comparison, abstraction, analysis and generalisation, as well as the method of structural research. As a result of the work carried out, the essence of the customs taxation system in ensuring the foreign economic activity of Ukraine, the constituent elements provided by the current legislation to be implemented by the customs authorities when goods cross the customs border of Ukraine were determined. *Conclusions.* Despite the steps already taken, the problem of customs taxation during wartime is still relevant. Reforming the practice of the entire taxation system and streamlining the implementation of customs procedures are the main tasks for Ukraine under martial law. Given the importance of foreign economic activity for Ukraine as a global market participant, it is advisable to mobilise all available potential and use it not only to overcome current problems, but also as a basis for post-war recovery. The simplification of customs procedures in the import process will greatly optimise the satisfaction of the needs of the entire country. This contribution was supported by the research work of the Department of Accounting and Taxation of the "Zaporizhzhia Polytechnic" National University, No. 0115U004682 "Transformation of Accounting, Analysis and Audit Methods in the Context of Integration Processes in Ukraine".

**Key words:** foreign economic activity, customs taxes, customs payments, customs clearance, exemption from customs payments.

**JEL Classification:** H25, H32, E69, G18, G20

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## 1. Introduction

What is the impact of the war on export and import activities in Ukraine? What trade defence instruments have been introduced in Ukraine and how effective are they? These questions are of strategic importance for Ukraine during the period of martial law, when a significant part of the economy is not functioning and the previous logistic chains are often lost forever.

Since the beginning of Russia's armed aggression against Ukraine, the Cabinet of Ministers of Ukraine has decided to simplify all customs procedures as much as possible, including the introduction of the fastest customs in Ukraine, with no paperwork and no customs fees. Customs clearance has been simplified for various groups of goods that are essential for providing the Ukrainian Armed Forces with additional protective and military equipment, as well as for supplying civilians with food, medicine and other humanitarian aid. During the period of martial law, there was an increase in the social responsibility of foreign economic operators when moving goods and vehicles across the customs border of Ukraine, which had a positive impact on the gradual growth of customs revenues to the state budget and strengthening its defence capability. The foregoing makes it relevant to study the peculiarities of organisational approaches and identify the ways to improve the administrative and legal activities of customs authorities under martial law.

A review of the theoretical and practical aspects of the methodology and organisation of the customs taxation system in Ukraine during the war shows that these issues are being studied quite actively in the scientific community. Particularly important in this regard are the works of O. Grebelnyk (Grebelnyk, 2022), devoted to customs taxation in Ukraine during martial law; L. Dorofeieva (Dorofeieva, 2022), who studied the activities of the State Customs Service in wartime; A. Dziubynskyi (Dziubynskyi, 2022), researching the state and prospects of domestic customs, as well as the impact of customs policy on ensuring the customs security of the state during large-scale military operations.

In times of war, it is important to ensure domestic needs and an optimal balance between imports and exports, including through an effective customs taxation system. Therefore, conducting research in this area and developing recommendations to improve its efficiency is an urgent task and has practical significance. The purpose of the study is to analyse the current state and prospects of the customs taxation system in Ukraine, to assess the impact of customs policy, and to ensure the customs security of the state during large-scale military operations.

## 2. The Economic Essence of the Customs Taxation System in Ukraine during the War

Since the beginning of the war, the customs and taxation system in Ukraine has been looking for ways to maintain a level playing field that would keep the state in a resourceful state, because business has to work and the economy cannot stop. The consistency and integrity of the established customs taxation system in times of war is of great importance, as it requires regular continuous feedback on the assessment of administrative and legal decisions and should facilitate decision-making on the possibility of further economic development, strengthening of relevant competencies, etc. to increase the country's resilience.

The practice of applying customs procedures in support of foreign economic activity involves a set of measures to clear and control the movement of goods, services or other objects, as well as the procedure for calculating and paying customs duties.

The war significantly changed the organisation of the State Customs Service, which was reflected in the adoption and amendment of a number of regulatory documents. The reform of the work of the customs service and the streamlining of customs formalities are tasks that were a priority for the state even before the war.

Given the importance of foreign economic activity for Ukraine as a global market player, as well as for domestic companies that can offer the world quality, high value-added goods, not just raw materials, work on streamlining customs procedures should continue. Only the protection and support of national producers will ensure their uninterrupted operation and maintain their competitive position on the global market even in times of war, and the simplification of customs procedures in the import process will significantly optimise the satisfaction of the needs of Ukrainian citizens.

Thus, the activities of the national customs authorities have specific areas of development that will not only bring them closer to the European Community, but will also significantly improve the system of providing additional services that are important for the Ukrainian economy.

The system of customs taxation should be aimed at simplifying customs procedures, creating a new area of customs control based on the principle of service and international exchange of information, preventing and combating corruption in the tax authorities and improving the professional competence of officials.

Amendments to the customs legislation for the period of martial law are intended to reduce the bureaucratic burden and, accordingly, to increase the speed of customs clearance of the most important

goods during martial law, which will allow the country's economy to effectively and smoothly meet the needs of the population during the war.

Ukraine's choice of the European integration path of development raises the issue of harmonisation of the Ukrainian customs taxation system with the customs taxation system of the EU Member States. Integrated participation in the European development process in the context of a new round of globalisation and changes in international taxation leads to the need to ensure effective taxation systems both in the EU and in Ukraine. The need to overcome tax abuse and ensure a level playing field in the international arena is driving new transformation trends. Improving the efficiency of the tax systems in the EU and Ukraine today depends on a number of new trends in the globalised world that have an impact on taxation, such as the digitalisation of the economy and technological breakthroughs, as well as changes in the nature of globalisation.

### 3. Analysis of the Activities of the Ukrainian Revenue and Duties Authorities in 2022

In the period between January and December 2022, the state budget of Ukraine received UAH 300.8 billion in customs and other payments. As a result of Russia's full-scale war against Ukraine, the introduction of martial law in Ukraine, and the temporary forced closure of certain customs offices, there was a significant decrease in the activity of foreign economic operators, which affected the fulfilment of the indicative indicators of customs payments to the state budget set by the Ministry of Finance of Ukraine. The implementation of the indicative indicators was also affected by the adoption by the Verkhovna Rada of Ukraine of a number of legislative amendments on preferential taxation of goods imported into the customs territory of Ukraine

under martial law. Thus, the total amount of customs duty exemptions on imports of goods into Ukraine in 2022 amounted to 179.3 billion UAH, including 79.3 billion UAH of preferential taxation of goods in accordance with the laws adopted under martial law. From the date of the introduction of martial law in Ukraine, customs payments to the budget of Ukraine amounted to 226.5 billion UAH in 258 days, with the average daily customs revenue of 878 million UAH.

Due to Russia's full-scale war against Ukraine, the introduction of martial law in Ukraine, and a number of factors that affected the work of the customs authorities, the Ministry did not provide customs with indicative indicators of revenues to the state budget of Ukraine in the period from March to July 2022.

The work of customs in the area of classification of goods is one of the key elements of the fullness of customs payments to the budget and the application of tariff and non-tariff regulation measures. In 2022, additional customs payments to the state budget of Ukraine in the area of goods classification will amount to 214 million UAH. In 2022, the classification units of the customs authorities made 1,616 classification decisions, on the basis of which 2,378 goods were classified. Compared to 2021, the number of classification decisions made decreased by 32% and the number of classified goods decreased by 37%. The additional budget revenues due to the classification work of the customs authorities decreased by 25% in comparison with the same period of the previous year (214 million UAH vs. 287 million UAH).

In 2022, the following customs offices of the State Customs Service provided the largest amounts of additional customs payments to the state budget (137 million UAH or 63% of the total amount in the system): Kyiv (8 million UAH or 27%),

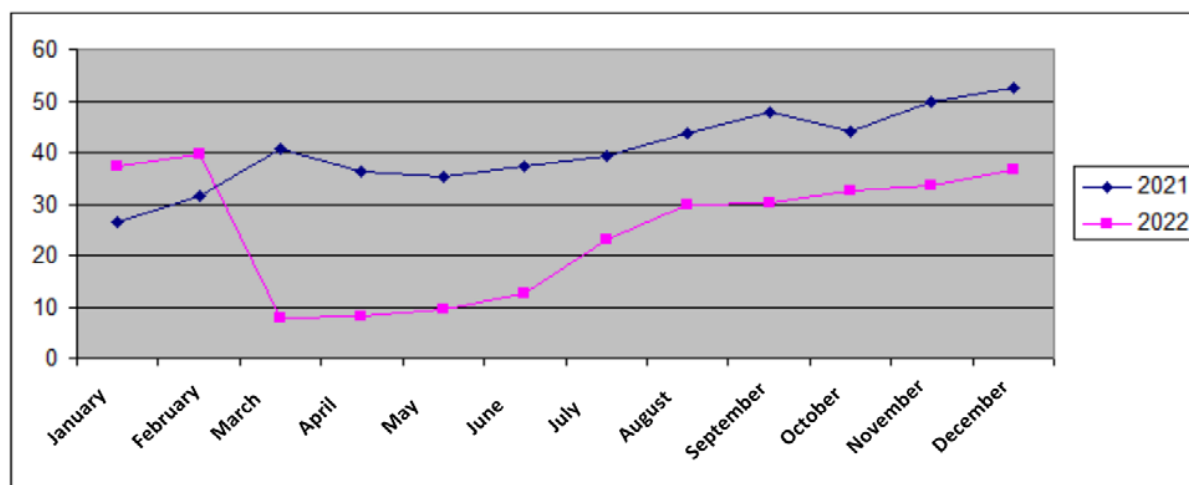


Figure 1. Customs revenues to the state budget in January-December 2021–2022

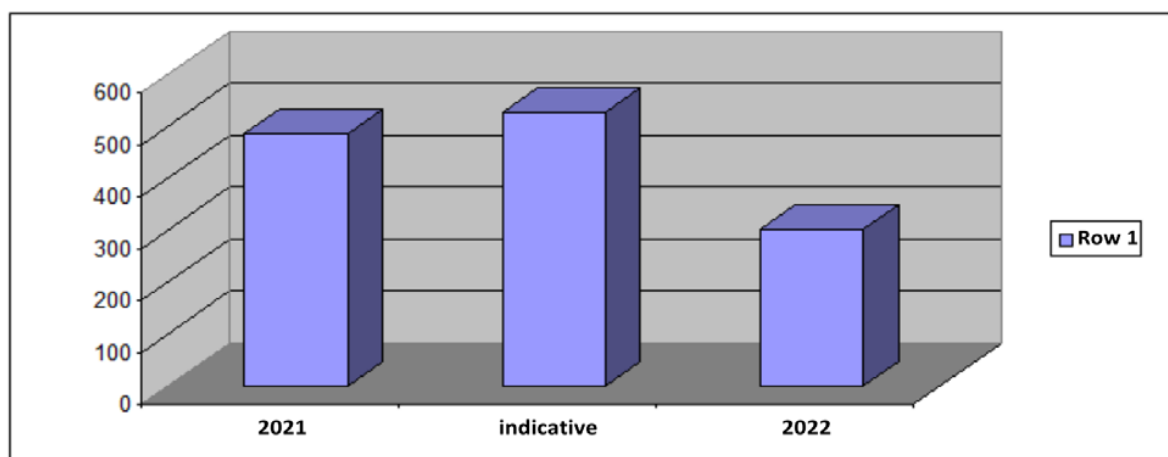


Figure 2. Implementation of indicative indicators in 2022 by the State Customs Service

Lviv (33 million UAH or 15%), Odesa (26 million UAH or 12%) and Dnipro (20 million UAH or 9%) customs offices; the smallest amounts of additional customs payments to the State Budget (6.4 million or 3% in the system) are paid by Kropyvnytskyi (911 thousand or 0.4%), Cherkasy (1.4 million or 0.6%), Enerhetychna (1.8 million or 0.9%), Zakarpattia (2.3 million or 1.1%) customs offices of the State Customs Service.

Table 1

**Structure by type of customs payments in 2021–2022, billion UAH**

Customs duties	2021, billion UAH	2022, billion UAH	Deviation 2022/2021 / +/-	
			billion UAH	%
VAT on imported goods	30,53	20,33	-10,3	-34%
Excise tax on imported goods	5,35	0,33	-5,02	-94%
Import and special duties	3,14	2,08	-1,06	-34%
Export duty	0,20	0,25	0,06	+28%
Other duties	0,16	0,02	-0,13	-84%
<b>TOTAL</b>	<b>39,4</b>	<b>22,9</b>	<b>-16,5</b>	<b>-42%</b>

Thanks to the resilience and steadfastness of the business, which continued to operate despite extremely difficult conditions, in 2022 the State Customs Service of Ukraine achieved the indicative indicator of customs payments to the state budget by 56.9%. Thus, out of the planned 528.3 billion UAH, 300.8 billion UAH were actually transferred. Given the full-scale war unleashed by Russia almost at the beginning of 2022 and its consequences, the total amount of transfers to the state budget could have been lower.

The State Customs Service regularly transfers to the state budget the funds paid by taxpayers before

or on the day of submitting a customs declaration for customs clearance. In this process, the State Customs Service acts as a body ensuring control over the timeliness, accuracy and completeness of the calculation of customs and other payments and their full payment to the state budget by taxpayers.

It is natural that in the midst of a full-scale war, in order to support taxpayers and ensure the supply of everything necessary for Ukrainian civilians and military, the Verkhovna Rada of Ukraine adopted a series of amendments to the law on preferential taxation of goods imported into Ukraine under martial law.

In addition, the introduction of a 7% VAT rate and a zero excise tax rate on fuel resulted in a decrease in revenues from these taxes on fuel imports by 46.2 billion UAH between March and September 2022. Even after the partial restoration of the excise tax rules in September 2022, the estimated conditional shortfall in excise and VAT revenues between October and December 2022 was 20.7 billion UAH.

The introduction of martial law in Ukraine, the temporary forced closure of certain customs offices, the reduction of business activities of foreign economic operators, the volume of production, the change of logistics routes, the blockade of seaports, the closure of airspace – all these factors have a negative impact on the volume of taxable imports of goods.

In general, customs revenues to the general fund of the state budget last year (275.5 billion UAH) decreased by 32.7% compared to the same period in 2021 (409.3 billion UAH), which is in line with the National Bank of Ukraine's annual forecast of a 31.5% drop in GDP in 2022.

In particular, the volume of taxable imports of goods in 2022 decreased by more than 2.7 times compared to 2021 (from 68.2 million tonnes in 2021 to 25.8 million tonnes in 2022).

The decrease in the physical volume of taxable imports, together with lower tax rates on petroleum products and an increase in the volume of preferential imports, mainly humanitarian aid and defence goods, did not contribute to an increase in tax revenues.

For example, there was a significant decrease in import tariffs in 2022 compared to 2021 (Figure 3).

For example, in January-February 2022, the State Customs Service transferred 76.8 billion UAH against the plan of 69.9 billion UAH, which is 110% of the target.

And in 2022, in view of the sharp decline in the flow of goods, the maximum assistance of the State Customs Service in the transit of humanitarian goods, the maximum efforts to implement the "grain corridor", etc., it is at least incorrect to claim that the customs authorities are allegedly performing poorly. The State Customs Service, as an executive body, is interested in the faithful performance of its duties.

Thus, under martial law, the functionality and positive dynamics of increasing transfers of customs and other payments to budget revenues have been maintained. State budget revenues increased from 7.7 billion UAH in March to 36.7 billion UAH in December 2022.

#### 4. Ways to Improve the Customs Taxation System in Ukraine

An efficient customs system is a key component of Ukraine's financial stability and border security in the context of war and post-war reconstruction. And Ukraine has made significant progress in fulfilling its European integration commitments in customs reform, as evidenced by the European Commission's high assessment. In particular, Ukraine has succeeded in aligning its customs legislation with that of the EU.

Amendments to tax and customs legislation were adopted at the end of March. The amendments aim to ensure almost unimpeded import of goods from abroad, which are particularly relevant under martial law (humanitarian aid, essential goods, food, fuel, etc.).

The amendments are intended to ensure the almost unimpeded import of goods from abroad, which are particularly important under martial law. Customs duties on the import of vehicles, except for those originating from the aggressor country, are cancelled. Excise tax and VAT on the import of vehicles by persons subject to the simplified tax system are exempted.

They are also exempt for the duration of martial law to prevent a deficit:

– VAT on the importation of goods under the customs import regime by individual taxpayers of the first, second and third groups, who pay the tax at a rate of 2%;

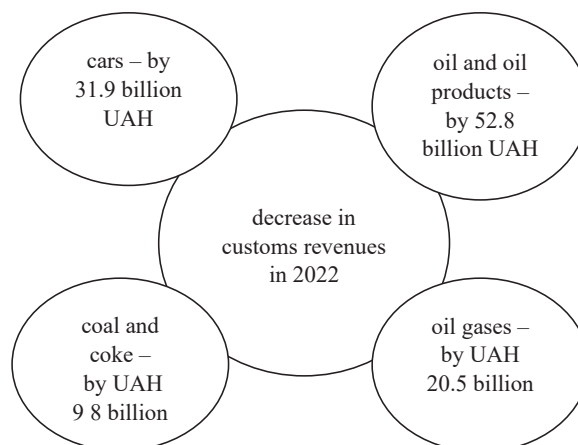


Figure 3. Decrease in customs revenue in 2022

– import duty on goods imported (shipped) for free circulation by companies.

It is possible to pass or release certain goods across the customs border of Ukraine without the obligation to submit permits required for import (sanitary, environmental, etc.).

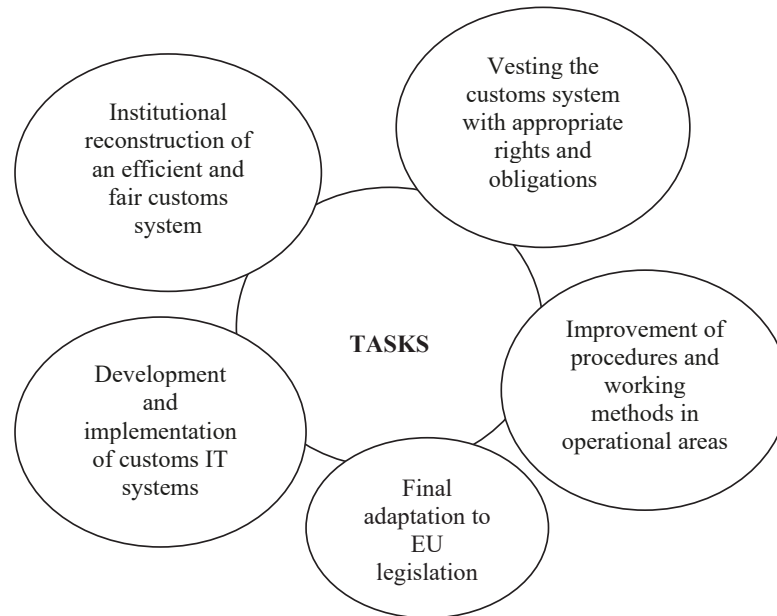
Goods which may be classified as cultural property, narcotic drugs, psychotropic substances and precursors, radio-electronic equipment prohibited for import, military or dual-use goods and hazardous waste may cross the customs border of Ukraine on the basis of a declaration by the declarant that no prohibitions and restrictions apply to such goods.

When importing goods, customs clearance (to reduce queues at the border) is carried out on the basis of a preliminary customs declaration and should be completed within one working hour. No fees are charged for customs formalities carried out by customs authorities outside the location of the customs authorities or outside their working hours.

It should be noted that the new customs and tax regime does not apply to ethyl alcohol and other alcoholic distillates, alcoholic beverages, beer, tobacco products, tobacco, industrial tobacco substitutes, liquids used in electronic cigarettes, as well as goods originating in or imported from Russia or any other state recognised as an aggressor, or imported from the occupied territory of Ukraine.

Producers of ethyl alcohol are allowed to produce during the period of martial law if they meet certain conditions:

- availability of the relevant licence;
- mandatory export of all produced alcohol outside the customs territory of Ukraine;
- alcohol must be supplied using flow meters installed at the points of supply;
- the release and denaturation of alcohol in the presence of a representative of the controlling authority at the excise warehouse with the execution of the relevant act.



**Figure 4. Improvement of the customs taxation system**

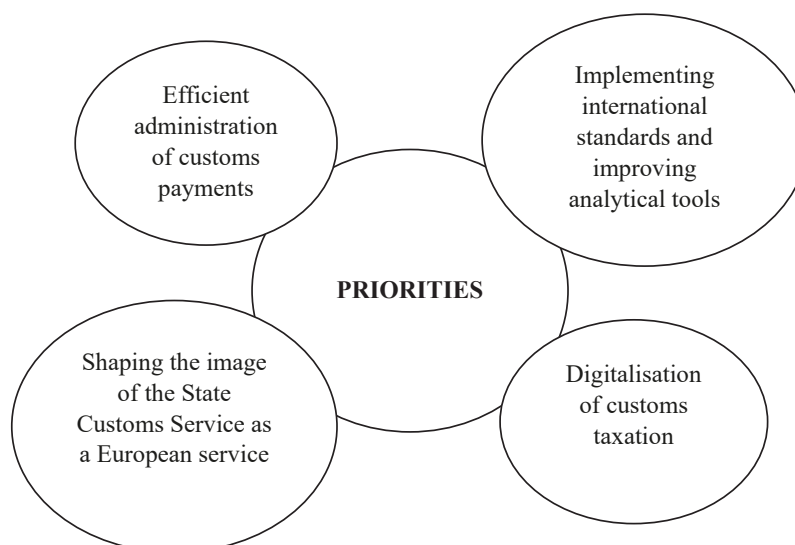
*Source: author's own development*

The proposed tasks for improving the customs taxation system are shown in Figure 4.

With the transition to military operations, customs procedures and processes have been significantly revised to support business and international trade in today's realities. After all, the effectiveness of customs work lies in maintaining a balance between control and facilitation.

As a result of the study, the authors believe that in order to improve the customs taxation system in times of war, it is necessary to increase the level of efficiency of its implementation:

- development of a unified conceptual framework for the organisation of customs taxation, standardisation of forms and methods;
- approval of customs taxation standards to create an effective mechanism for combating violations and abuse of legislation in the use of budget funds;
- optimisation of the organisational structure, clarification and delimitation of functions of the State Customs Service of Ukraine;
- compliance with international principles of customs taxation at the state and regional levels, adaptation of the customs payment system to European requirements;



**Figure 5. Proposed priority areas for improving the customs taxation system in Ukraine**

*Source: author's own development*

– introduction of preventive forms of state financial control in the work of control bodies.

The main priority areas for improving the customs taxation system in Ukraine are shown in Figure 5.

All these changes allow the Ukrainian economy to function more efficiently during the war. It also ensures that the rights and obligations of taxpayers are respected. A significant facilitation for business is the fact that a moratorium on documentary checks on compliance with customs legislation has been introduced for the period of martial law.

All these changes allow the Ukrainian economy to function more efficiently during the war. They also ensure that the rights and obligations of taxpayers are respected, in particular by providing the necessary benefits and simplifying customs procedures.

## 5. Discussion

When analysing the results of the study, it should be noted that the customs taxation system in Ukraine has a number of problems and shortcomings that make it inefficient, costly and non-transparent. Today there is a lack of legal, information, organisational, communication, methodological and human support for customs payments.

Thus, it can be emphasised that it is necessary to involve the business community in the implementation of customs procedures on Ukraine's way to the EU. It is possible to solve problems and overcome shortcomings in the organisation and functioning of the customs taxation system as a key component of Ukraine's financial stability in times of war by consistently implementing measures aimed at building a modern taxation model that would meet the needs of the national economy and the requirements of the European Union.

## 6. Conclusions

The current state of martial law in Ukraine, which affects society, creates special conditions for the activities of all public authorities, including the State Customs Service of Ukraine. Complicating the process of public administration, the conditions created during the war require special legal, organisational, financial and logistical support. During the period of martial law, there was an increase in

public awareness and social responsibility of foreign economic operators when moving goods and vehicles across the customs border of Ukraine, which had a positive impact on the gradual growth of customs revenues to the state budget and the strengthening of its defence capabilities.

Since the beginning of the war, businessmen and officials of the State Customs Service of Ukraine have been concerned about maintaining a balance of action to keep the state in a resourceful state, because business must work and the economy cannot stop. The systematic and integrity of public administration in customs during the war is of great importance, as it requires regular and continuous feedback on the assessment of administrative and legal decisions, and should help to make decisions on the ability to further develop the economy, strengthen relevant competencies, etc., in order to improve the resilience of Ukrainian society.

The customs taxation system plays an important role in the implementation of not only customs, but also budgetary, tax, monetary and investment policies, which requires further expansion of basic research into the problems of its formation and development. In order to implement Ukraine's ambitious plans for EU integration, it is necessary to analyse the identified shortcomings of administrative and legal regulation in the customs sector and to study international practice in this area. Modern customs legislation of developed European countries provides, first of all, for full legal support, transparency and simplicity of customs clearance and control procedures. Customs formalities should be as simple as possible and cause as little inconvenience as possible to international trade. All this requires the convergence of the legal regulation of customs formalities in the legal systems of the states in order to simplify and accelerate the process of customs clearance. Bringing the national customs taxation system in line with European requirements and standards not only accelerates the process of European integration of society, but also creates favourable conditions for the development of cross-border trade. Therefore, not only all branches of government, but also civil society and business should be involved in the process of transposing EU standards into Ukrainian legislation.

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