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## **INSTITUTIONALIZATION OF CUSTOMS PROCEDURES AS A STRATEGIC TOOL FOR ECONOMIC SECURITY: A PROACTIVE APPROACH IN THE MANAGEMENT OF UKRAINE'S FOREIGN ECONOMIC ACTIVITY**

**Ganna Gurina, Serhii Podrieza, Valentyna Novak, Oleksii Tseluiko. "Institutionalization of customs procedures as a strategic tool for economic security: a proactive approach in the management of Ukraine's foreign economic activity".** This article explores the transformation of Ukraine's customs policy under martial law as a key instrument for ensuring the country's economic security. The authors emphasize the institutionalization of customs procedures—customs control, clearance, and the collection of taxes and duties—as a strategic mechanism for strengthening foreign economic activity. In wartime conditions, the customs system functions not only as a regulator but also as a proactive element of state governance, supporting domestic producers, the Armed Forces of Ukraine, and civil society. The methodological framework of the study includes comparative analysis, abstraction, structural modeling, and generalization. As a result, the essence and components of customs procedures were defined, and changes introduced into legislation and customs practice under unprecedented challenges were identified. The study also examines the interconnection between customs policy and the national strategy for economic security, particularly in supporting critical infrastructure and supply chains. The importance of digitalizing customs procedures is highlighted as a means of increasing transparency and responsiveness during crises. The authors stress the need for adaptive legislation capable of responding to evolving external threats. Prospects for integrating international experience in customs administration are outlined to strengthen Ukraine's institutional capacity. The article lays the foundation for further research in the field of security-oriented management of foreign economic activity. The proposed conclusions can serve as an analytical tool for developing policies in the field of economic security in conditions of instability.

**Keywords:** customs policy, martial law, economic security, institutionalization, customs procedures, proactive governance, foreign economic activity, digitalization, legislative adaptation, humanitarian aid, supply chain resilience, national recovery, crisis management, governance instruments, strategic, administrative tools

**Ганна Гуріна, Сергій Подрієза, Валентина Новак, Олексій Целуйко. «Інституціоналізація митних процедур як стратегічний інструмент економічної безпеки: проактивний підхід в управлінні зовнішньоекономічною діяльністю України».** У статті досліджується трансформація митної політики України в умовах воєнного стану як ключового інструмента забезпечення економічної безпеки держави. Автори акцентують увагу на інституціоналізації митних процедур – митного контролю, оформлення та стягнення податків і зборів – як стратегічного механізму посилення зовнішньоекономічної діяльності. В умовах війни митна система функціонує не лише як регулятор, а й як проактивний елемент державного управління, підтримуючи вітчизняних виробників, Збройні Сили України та громадянське суспільство. Методологічну основу дослідження становлять порівняльний аналіз, абстрагування, структурне моделювання та узагальнення. У результаті було визначено сутність і складові митних процедур, а також виявлено зміни, запроваджені в законодавстві та митній практиці в умовах безпрецедентних викликів. Досліджено взаємозв'язок між митною політикою та національною стратегією економічної безпеки, зокрема в аспекті підтримки критичної інфраструктури та логістичних ланцюгів. Підкреслено важливість цифровізації митних процедур як засобу підвищення прозорості та оперативності в умовах криз. Автори наголошують на потребі адаптивного законодавства, здатного реагувати на змінні зовнішні загрози. Окреслено перспективи інтеграції міжнародного досвіду в митному адмініструванні з метою посилення інституційної спроможності України. Стаття закладає основу для подальших досліджень у сфері безпеково-орієнтованого управління зовнішньоекономічною діяльністю. Запропоновані висновки можуть слугувати аналітичним інструментом для розробки політик у сфері економічної безпеки в умовах нестабільності.



**Ключові слова:** митна політика, воєнний стан, економічна безпека, інституціоналізація, митні процедури, проактивне управління, зовнішньоекономічна діяльність, цифровізація, адаптація законодавства, гуманітарна допомога, стійкість ланцюгів постачання, національне відновлення, кризове управління, стратегія, інструменти управління.

**Intraduction.** The full-scale war in Ukraine has triggered unprecedented shifts in the country's economic governance, placing customs policy at the forefront of national resilience and security. As a strategic interface between domestic production and international trade, the customs system has evolved from a regulatory mechanism into a proactive instrument of statecraft. In conditions of martial law, customs procedures—ranging from control and clearance to taxation—have been reconfigured to support the Armed Forces, safeguard critical infrastructure, and stimulate national industry. This transformation reflects not only a response to external threats but also a deliberate institutional adaptation aimed at reinforcing economic sovereignty. The urgency of these reforms has catalyzed legislative innovation, digital modernization, and the integration of security imperatives into economic policy. This study examines the structural and functional metamorphosis of Ukraine's customs administration, offering a conceptual model of proactive customs policy as a stabilizing force in times of crisis. This reconfiguration of customs governance reflects a broader paradigm shift in Ukraine's approach to economic resilience—one that prioritizes agility, institutional robustness, and strategic foresight. In this context, customs policy is no longer confined to transactional oversight but is embedded within a national security framework that demands anticipatory action and cross-sectoral coordination. The integration of customs functions with defense logistics, humanitarian aid flows, and industrial policy underscores their expanded role in sustaining wartime economic functionality. Moreover, the acceleration of digital tools and risk-based management systems has enabled more targeted interventions, minimizing disruptions while maximizing fiscal efficiency.

These developments signal the emergence of a hybrid model of customs administration—simultaneously reactive to immediate threats and proactive in shaping long-term recovery and competitiveness.

**Literature review.** The evolution of customs policy in crisis contexts has been the subject of growing scholarly attention, particularly in relation to its role in economic stabilization and national security. Existing literature underscores the dual nature of customs administration—as both a fiscal instrument and a gatekeeper of strategic resources (Brunet & Cadot, 2020; Gasiorek et al., 2022). In the Ukrainian context, pre-war studies primarily focused on trade facilitation, anti-corruption measures, and harmonization with EU standards (Kravchuk, 2019; Melnyk & Horbenko, 2021). However, the onset of full-scale war has prompted a shift in academic discourse toward resilience, institutional adaptability, and the securitization of economic governance. Recent contributions highlight the necessity of integrating customs operations into broader defense and humanitarian frameworks (OECD, 2023; UNCTAD, 2022). Scholars have examined the role of expedited procedures, temporary exemptions, and digital platforms in maintaining supply chain continuity under duress (Ivanova & Shevchuk, 2023). Moreover, comparative analyses of post-conflict economies suggest that proactive customs policy can serve as a catalyst for reconstruction and industrial renewal (Baldwin & Evenett, 2021).

Despite these insights, there remains a gap in the literature regarding the operationalization of customs policy as a dynamic security tool in real-time conflict scenarios. This study addresses that gap by offering a conceptual model rooted in Ukraine's wartime experience, emphasizing

the intersection of institutional reform, legislative agility, and strategic foresight.

**Purpose and objectives.** The purpose of this study is to examine the transformation of Ukraine's customs policy under martial law as a strategic mechanism for reinforcing economic security and institutional resilience. In light of the war's disruptive impact on trade, logistics, and fiscal stability, customs administration has acquired a new significance—not merely as a regulatory function, but as a dynamic tool of statecraft. This research seeks to explore how customs procedures have been restructured to support national production, defense operations, and humanitarian flows, while simultaneously adapting to legislative shifts and technological modernization. By analyzing these developments, the study aims to conceptualize a proactive model of customs governance that integrates security imperatives with economic recovery strategies. The inquiry is grounded in the belief that customs policy, when strategically aligned with broader national objectives, can serve as a stabilizing force in both crisis and post-crisis contexts.

**Results, analysis, and discussion.** The analysis reveals a marked shift in the operational logic of Ukraine's customs administration during martial law, characterized by accelerated procedural flexibility, targeted fiscal exemptions, and enhanced coordination with defense and humanitarian agencies. One of the most significant outcomes has been the institutionalization of expedited customs clearance for military and dual-use goods, which has reduced logistical bottlenecks and improved supply chain responsiveness. Simultaneously, the introduction of temporary tax relief measures for critical imports—such as medical supplies, fuel, and construction materials—has supported both civilian resilience and infrastructure recovery.

Digitalization has played a pivotal role in sustaining operational continuity. The deployment of automated risk management systems and remote declaration platforms

has not only minimized physical contact during wartime but also improved transparency and reduced corruption risks. These innovations have enabled customs authorities to prioritize high-risk consignments while streamlining low-risk flows, thereby optimizing resource allocation under constrained conditions.

Legislative amendments enacted during the conflict reflect a shift toward adaptive governance. The simplification of customs codes, the temporary suspension of certain duties, and the alignment of customs procedures with emergency procurement frameworks demonstrate a strategic recalibration of regulatory priorities. Importantly, these changes have been accompanied by increased inter-agency collaboration, particularly between the State Customs Service, the Ministry of Defense, and civil society organizations.

From a broader perspective, the wartime transformation of customs policy illustrates the potential of institutional agility in safeguarding economic sovereignty. Rather than merely reacting to external shocks, Ukraine's customs system has begun to anticipate and shape the contours of post-war recovery. This proactive stance—anchored in legal innovation, digital modernization, and strategic alignment—offers a blueprint for other nations navigating complex security-economic intersections.

The full-scale invasion of Ukraine by Russian aggressors has had a profound impact on various segments of the national economy. In light of external threats to the functioning of foreign economic activity and the financial system as a whole, there arises an urgent need to develop and implement new aspects of domestic customs policy that ensure its effective operation.

State customs policy is a vital component of national economic policy. Its essence lies in a system of principles and directions guiding the state's activities in the field of protecting customs interests and ensuring Ukraine's customs security, regulating foreign trade, safeguarding the domestic market, fostering

economic development, and facilitating the country's integration into the global economy [1].

Customs policy during the full-scale war has a number of specific features that require careful attention and analysis. At first glance, it may appear that war affects the customs regime primarily through changes in trade flows and the value of goods. However, customs policy has deeper implications for the country's economy and security that warrant closer examination.

One of the most evident consequences of the full-scale war is the disruption and redirection of trade flows. As a country at war, Ukraine is compelled to adjust its customs policy in response to developments on the front lines and the state of foreign trade. For instance, in the event of enemy blockades of certain territories where export-oriented enterprises operate, the government may revise import tariffs on similar goods to reduce dependence on supplies from those regions.

Following the onset of the full-scale invasion of Ukraine, a significant number of regulatory acts were adopted to simplify the procedures for processing goods and vehicles. These measures aim to facilitate the swift, unobstructed, and comprehensive provision of essential supplies to the population and the Armed Forces of Ukraine during this critical period [5]. As a result of the blockade of seaports, the structure of supply chains has undergone substantial changes, with a shift toward rail and road transportation. To accelerate the movement of goods, control procedures have been streamlined, dedicated lanes for cargo transport have been established, personnel have been redistributed, and the number of customs officers at checkpoints has been

increased. Effective communication has also been established between post supervisors and senior operational staff with representatives of volunteer organizations to ensure timely receipt of information regarding incoming humanitarian aid [6].

Additionally, Cabinet of Ministers Resolution No. 174 dated March 1, 2022, "Certain Issues Regarding the Passage of Humanitarian Aid Across the Customs Border of Ukraine Under Martial Law," stipulates that during martial law, humanitarian aid may be cleared at the point of crossing the customs border of Ukraine by submitting a declaration in paper or electronic form, completed by the person transporting the goods. This process is carried out without the application of non-tariff regulation measures for foreign economic activity and without the requirement to submit guarantee letters [7].

The full-scale war in Ukraine has profoundly reshaped the country's customs policy, turning it into a strategic instrument of national resilience rather than merely a regulator of foreign trade. One of the most significant shifts has been the disruption of trade flows, rated at an impact level of 8, due to widespread blockades and frontline instability that forced the rerouting of import and export logistics. The adjustment of import tariffs received a slightly lower score of 6, reflecting the selective nature of these changes, which were implemented to reduce dependence on goods from occupied regions but did not comprehensively cover all product categories. In contrast, the simplification of customs procedures was assigned a high impact level of 9, as it became essential for ensuring rapid clearance of goods - especially those destined for the Armed Forces and civilian populations.

Table 1 – Impact of Customs Policy Changes During Full-Scale War

| Policy Area                          | Description of Changes  | Impact Level |
|--------------------------------------|---|--------------|
| Disruption of Trade Flows            | Rerouting due to blockades and frontline developments                     | 8            |
| Adjustment of Import Tariffs         | Reducing dependence on goods from blocked regions                         | 6            |
| Simplification of Customs Procedures | Faster processing of goods and vehicles                                   | 9            |
| Shift in Transportation Routes       | Transition from seaports to rail and road transport                       | 7            |
| Reduction of Control Procedures      | Dedicated lanes, increased staff, accelerated inspections                 | 8            |
| Humanitarian Aid                     | Simplified declaration without non-tariff regulation or guarantee letters | 9            |

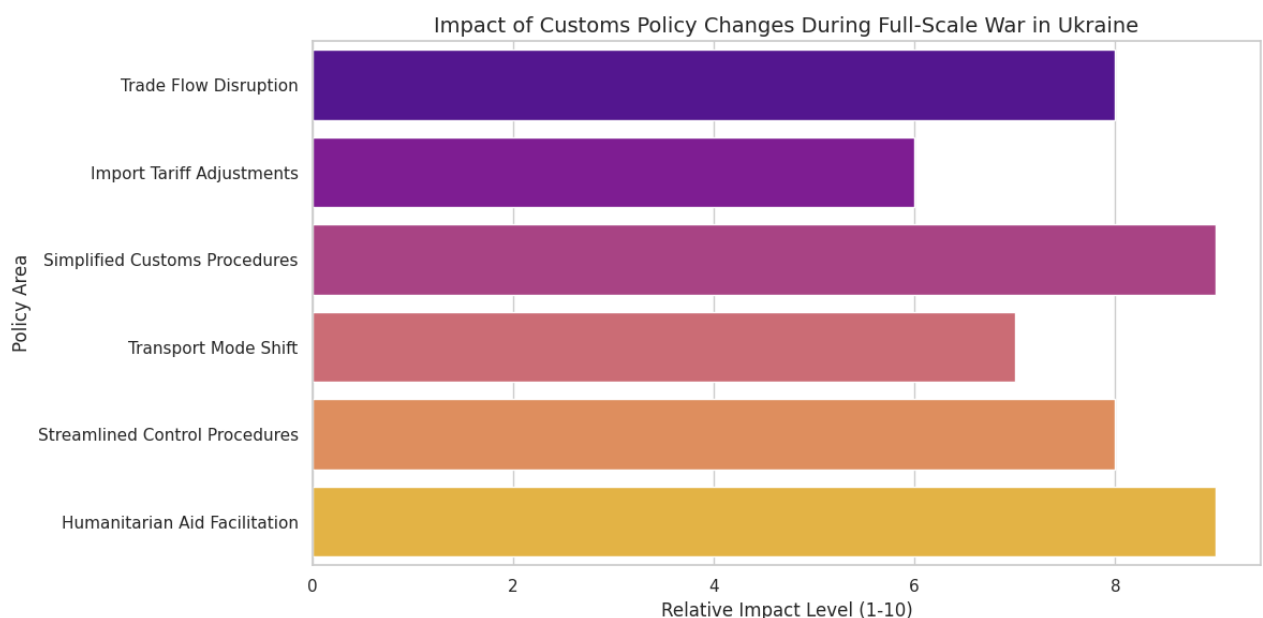


Figure 1 – Key changes in Ukraine's customs policy in the context of a full-scale war.

Source: compiled by the authors based on data from [2,4,5,8,12,13,14,15,16].

The shift in transportation routes, rated at 7, illustrates a substantial but not complete transition from seaports to rail and road networks, requiring significant infrastructural adaptation. The reduction of control

procedures also scored 8, acknowledging the creation of dedicated lanes, increased staffing, and accelerated inspections that minimized delays at border crossings. Humanitarian aid procedures were rated at

the highest level of 9, justified by the complete deregulation of its customs clearance - eliminating non-tariff barriers and guarantee requirements to ensure swift delivery (tabl.1, fig.1). These changes reflect not only economic necessity but also strategic urgency, as customs policy became a frontline tool in maintaining national functionality under martial law. The high scores across most categories demonstrate the adaptability

of Ukraine's customs system in response to wartime challenges. Meanwhile, the relatively lower score for tariff adjustments highlights the complexity of legislative processes and the need to balance domestic production support with import accessibility. Overall, the chart and table illustrate how customs policy evolved into a mechanism of national security, with its impact extending far beyond traditional economic boundaries.

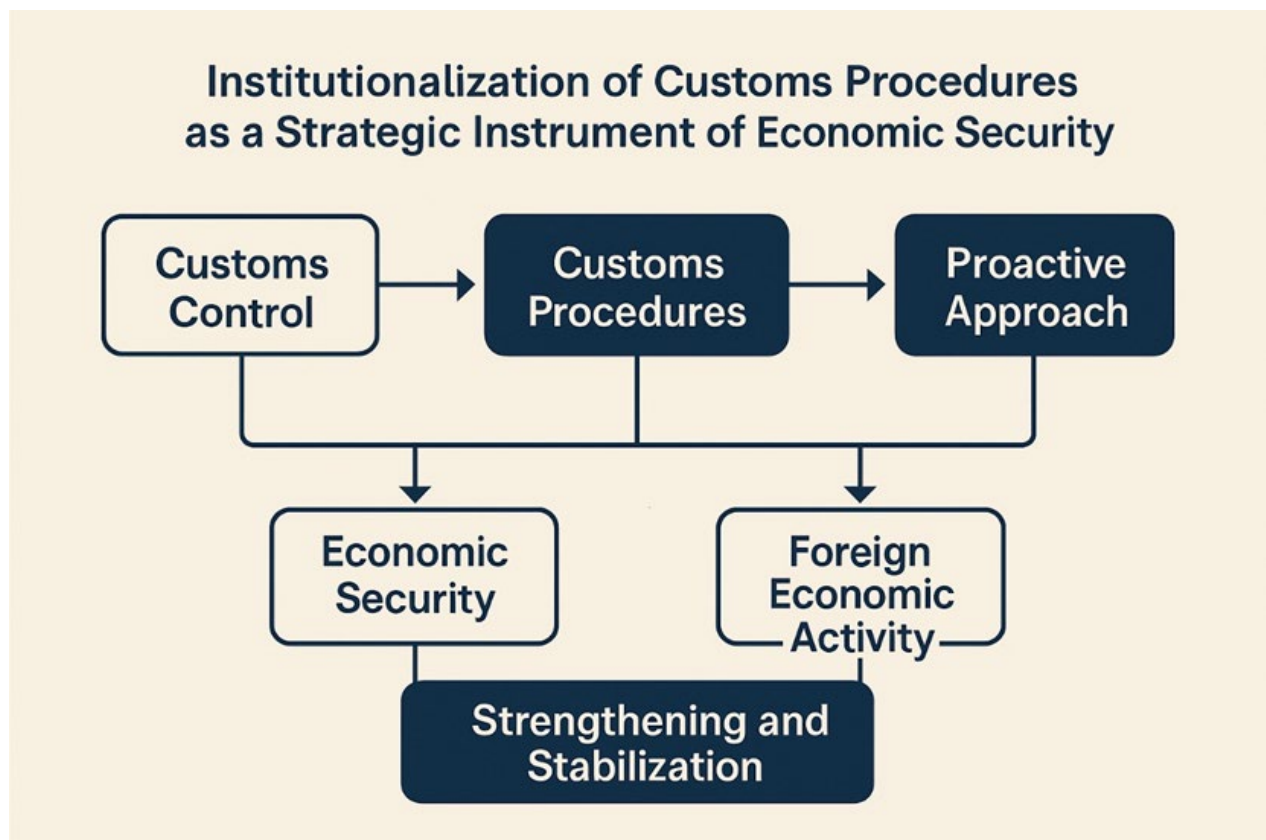


Figure 2 – Institutionalization of customs procedures as a strategic instrument of economic security [1,3,6]

A study of the specificities of the activities of customs authorities under martial law in Ukraine allowed us to conclude that they are highly effective in promptly taking measures to simplify the movement of goods of critical importance to the economy and the Defense Forces across the customs border of the state. However, a study of the work of customs authorities in ensuring transparency of the movement of goods across the customs border of Ukraine, completeness of accounting for the cost of exports and

imports, and the quality of providing customs services to clients indicates an extremely low level of effectiveness of this work. Indeed, due to the persistence of a high level of corruption, imports in the amount of 4.2 billion dollars and exports in the amount of 2.4 billion dollars remained unaccounted for at the customs, which significantly affected the volumes of receipts of customs taxation payments and foreign economic activity. Participants in foreign economic activity (both individuals and business entities) have



the opportunity to choose only one of the forms of organizing customs procedures proposed in the Resolution of the Cabinet of Ministers No. 330. At the same time, if a simplified method is chosen, the subject of legal relations submits a corresponding application in the form established by the State Customs Service of Ukraine, using its paper or electronic format. Certain restrictions are also provided for the application of the simplified method of organizing customs control and customs clearance, in particular, for business entities that import the following items into the customs territory of Ukraine: - ethyl alcohol and other alcoholic distillates; - alcoholic beverages and beer; - tobacco products, tobacco, industrial tobacco substitutes, cigarettes, cigarillos, cigarillos and liquids used in electronic cigarettes. Thus, the Resolution of the Cabinet of Ministers No. 330 is aimed at the maximum simplification of customs procedures, determining the possibilities of their organization by submitting a preliminary customs declaration in a simplified form by the declarant to the customs authority directly at checkpoints (control points) across the state and customs border of Ukraine and receiving the results of customs procedures within a period of no more than ten minutes [10]. This order of organization of customs procedures was proposed by the Government only for the period of martial law in the state, which is fully justified by the difficult conditions of war, when certain needs of military personnel and citizens who find themselves in difficult life circumstances are difficult to cover with the internal reserves of the state. This factor was also reflected in the Resolution of the Cabinet of Ministers No. 330, in particular regarding the organization of customs procedures when importing humanitarian aid into the customs territory of Ukraine. Thus, the document stipulates that the passage of humanitarian aid, military goods, medicines and medical products is carried out immediately through a special channel without customs inspection and without relevant decisions of the regional

state administration/regional administration on the recognition of such goods as humanitarian aid [10]. MANAGEMENT Secondly, the Government proposed to postpone the payment of customs duties for some of the items subject to import into the customs territory of Ukraine, namely [11]: - medicines permitted for production and use in Ukraine and included in the State Register of Medicines; - medical products included in the State Register of Medical Equipment and Medical Products or meeting the requirements of the relevant technical regulations; - certain categories of food products; - goods specified in the list of military goods, which is regulated not only by the Resolution of the Cabinet of Ministers of Ukraine No. 236 [11], but also by the Appendix to the Procedure for State Control over International Transfers of Military Goods, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 1807 [12]; - goods of critical import, the list of which is given in the Resolution of the Cabinet of Ministers of Ukraine No. 153 [13]. Thirdly, the Government has made significant changes to the customs clearance procedure for cars imported into the customs territory of Ukraine. In particular, "from April 1, 2022 (temporarily, for the period of martial law in the territory of Ukraine) transactions involving the import by individuals into the customs territory of Ukraine of passenger cars, their bodies, trailers and semi-trailers, motorcycles, vehicles intended for the transport of 10 or more people, vehicles for the transport of cargo under the customs import regime" [14], and also "from April 1, 2022 for the period of martial law in the territory of Ukraine, transactions involving the import of goods into the customs territory of Ukraine under the customs import regime by business entities registered as single tax payers of the first, second and third groups" [14], except for individuals and legal entities of certain categories defined by Law No. 2142-IX, which amends the PKU. In fact, such a step was proposed within the framework of expanding the base to meet the needs of the Armed

Forces of Ukraine (hereinafter referred to as the AFU) in vehicles, as well as supporting businesses engaged in foreign economic activity. If the abolition of customs payments for certain categories of business entities did indeed have the effect of supporting foreign economic activity, then, as the practice of implementing changes in the area of car customs clearance has shown, most civilians used this opportunity to purchase vehicles for personal needs, which ultimately had no advantages in the context of ensuring foreign economic activity. This aspect has two sides: on the one hand, the dynamic decline in the population's incomes, the decline in employment, the reduction of working cities and massive business losses from the occupation of a significant portion of Ukrainian territories (which is slightly more than 20.0% of the total area of Ukraine) lead to citizens' search for ways to minimize costs, in fact, induces them to use the opportunity to purchase cars with "zero customs clearance"; on the other hand, realizing the importance of providing the Armed Forces of Ukraine, as well as economic entities in war conditions, this document, in our opinion, requires revisions, in particular, it should define certain restrictions for civilians. Taking into account the primary needs of the military in vehicles, it is important to understand that this document was adopted to support the Armed Forces of Ukraine. Accordingly, the mass purchase of cars by civilians under simplified customs procedures and "zero customs clearance" leads to a slowdown in the work of customs offices and significant losses to the State Budget, further complicating the financial and economic situation of the state. The options for customs control and clearance of goods (including motor vehicles) imported into the customs territory of Ukraine, proposed by the Government in the above-mentioned documents, create unprecedented opportunities for Ukrainian companies to independently choose the most optimal way to declare customs operations during the period of martial law, without disrupting the

functionality of customs, tax and banking institutions. The authorized authorities, customs authorities, the Government, and the Verkhovna Rada, even in the context of dynamic transformations of the foreign economic activity structure and customs policy, are trying to work in a coordinated manner and take balanced steps that will play an important role in the long term in the context of not only improving the organization of customs procedures, but also the sustainability of the development of the Ukrainian economy in general. Thus, consideration of the government bill on customs clearance of cars through the Ukrainian digital application "Diya" [16] will be of great importance. Such a service can be considered unprecedented, since it actually has no effective analogues in the world. The primary task of this stage is to work out issues related to customs clearance of electric cars. Successful practical organization and implementation of the Government's plan will have a positive effect both for business and the state within the framework of supporting foreign economic activity, and for citizens. The practice of organizing customs procedures for foreign economic activity in Ukraine provides for a set of measures to control and register goods, services or other objects crossing the customs border of Ukraine, as well as the procedure for paying the relevant fees and taxes to the budget. The war significantly influenced the change in the organization of the work of the State Customs Service, which required the introduction of appropriate changes in the regulatory and legal documents and the legislative framework of Ukraine. However, the issue of organizing customs procedures during the war, even in the context of the steps already taken, does not lose its relevance. Reforming the organization of the work of the customs service and streamlining the implementation of customs procedures are tasks that have long been a priority. It is in the circumstances of a critical situation that it is advisable to mobilize all available potential and use it not only to overcome current problems, but also

as a basis for post-war reconstruction. Given the importance of foreign economic activity for Ukraine as a participant in the global market, as well as domestic business, which is able to offer the world high-quality goods with high added value, and not just raw materials, work on streamlining customs procedures should continue. Only protection and support for national producers will ensure their uninterrupted operation and maintenance of competitive positions on the world market even in wartime, and simplification of customs procedures in the import process will significantly optimize the provision of the needs of both Ukrainian citizens and the Armed Forces of Ukraine.

**Conclusions.** The transformation of Ukraine's customs policy under martial law has demonstrated the critical role of institutional agility in safeguarding economic security during times of crisis. Far beyond its traditional regulatory function, customs administration has emerged as a strategic instrument of state resilience, capable of adapting to rapidly shifting geopolitical and logistical realities. The disruption of trade flows, reconfiguration of transportation routes, and targeted tariff adjustments reflect a dynamic response to external threats and internal vulnerabilities. Simplified customs procedures and the deregulation of humanitarian aid clearance have proven essential in maintaining supply chain continuity and supporting both civilian and military needs. These measures underscore the importance of proactive governance,

where regulatory frameworks are not static but evolve in alignment with national priorities. The high impact levels observed across most policy areas affirm the effectiveness of Ukraine's adaptive approach, particularly in accelerating clearance processes and minimizing bureaucratic friction. Digitalization and inter-agency coordination have further enhanced operational efficiency, transparency, and responsiveness. At the same time, the relatively lower impact of tariff adjustments highlights the constraints of legislative inertia and the complexity of balancing protectionism with market access. The integration of customs policy into broader security and recovery strategies marks a paradigm shift in economic governance. It illustrates how border management can serve not only fiscal and trade objectives but also humanitarian, defense, and strategic functions. The institutionalization of these wartime reforms offers a blueprint for post-conflict reconstruction and long-term competitiveness. Moreover, the Ukrainian experience contributes valuable insights to global discourse on crisis-responsive customs administration. As the country moves toward recovery, sustaining and refining these innovations will be essential for building a resilient economic architecture. In sum, customs policy has become a linchpin of Ukraine's economic security, demonstrating that flexibility, foresight, and strategic alignment are indispensable in navigating complex emergencies.

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