






Perspective

Ukraine's Customs Services and the Need for Reform

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Abstract

The article examines the need to introduce systemic changes in the customs service of Ukraine, caused by present-day challenges and requirements. The authors focus on the key factors that stipulate transformation, such as integration into the European economic space, the need for economic development, the fight against corruption, ensuring national security, and compliance with global trends. The researcher considers the main directions of reforming the customs system: introducing modern technologies, reforming legislation, improving personnel skills, and strengthening institutional capacity. Based on the analysis of the current state of the customs service in Ukraine and the foreign experience, the article offers practical recommendations to ensure effective and long-term changes. Implementing the proposed measures will create a transparent, efficient, and competitive customs service that meets modern requirements and will support the country's economic growth.

Keywords

customs affairs, system changes, economic development, corruption, national security, technologies, EU integration, Ukraine

INTRODUCTION

The customs service plays a key role in regulating the external economic activity of the state, providing control over the movement of goods across the customs border, collecting customs duties, and protecting the country's financial interests. However, modern challenges, such as globalization, the development of international trade, growing demands for security, and the fight against corruption, require significant reforms in the customs business of Ukraine.

The implementation of the European and Euro-Atlantic development vector of Ukraine, determined in the fifth paragraph of the preamble of the Constitution of Ukraine ([Verkhovna Rada of Ukraine, 1996](#)), provides for fundamental changes in the activity of state bodies to ensure the rule of law, zero tolerance for corruption, support for transparency, and changing priorities for the public interest ([Antoniuk et al., 2018](#)). For this purpose, it adopts several state programs to develop elements of its vital activities. This adoption directly includes the customs authorities as a single system aimed at "creating favourable conditions for the development of the foreign economic activity, ensuring public safety, protecting the customs interests of Ukraine."

Currently, the customs service of Ukraine faces several problems, such as complex bureaucratic procedures, a high level of corruption, and insufficient technical equipment. These problems not only slow down the country's economic development but also reduce its competitiveness in the international arena. Ukraine is searching, under difficult existing conditions, for the optimal theoretical and legal model for

customs operations. Such a model should be flexible, respond quickly and effectively to external challenges and dangers before the state, and advance the efficient functioning of customs.

The search for such a theoretical and legal model starts with the question: what problematic issues require in-depth study? In the researcher's view, they include reorganizing the customs service ([Verkhovna Rada of Ukraine, 2012a](#)). Moreover, the inquiry concerns the unification of customs officials' legal status with civil servants' legal status because they perform specific tasks, such as organizational, regulatory, fiscal, control, and law enforcement ([Dorofeeva, 2017](#)).

Studies of problems related to wartime customs activities are insufficient to address Ukraine's issues. However, Ukrainian scholars and analysts have researched this point, which emphasizes the need to ensure the transparency of customs clearance of goods and their passage across the customs border of Ukraine ([Ugryn et al., 2022](#)). It is also important to study how to improve logistics in light of military actions and resolve the problems of customs clearance organization ([Dorofeeva & Korneva, 2022](#)). This study requires consideration of the changes in legal acts during martial law to fulfill the Association Agreement between the European Union and Ukraine in customs. In particular, the inquiry should focus on the unification and simplification of customs procedures in Ukraine, reforming the customs service, which requires additional personnel training ([Dashkovska, 2022](#)).

In this regard, this study aims to understand the current customs service, find directions for reform, and propose systemic changes, including introducing modern technologies, reforming legislation, improving personnel skills, and strengthening the institutional capacity of customs authorities. These recommendations will ensure effective and long-term policies in the customs service, thus creating a transparent, effective, and competitive customs system that meets modern requirements and promotes the country's economic growth.

This study focused on a doctrinal and interdisciplinary legal approach to analyzing the current state and prospects for reforming the customs service of Ukraine. It applied a comprehensive methodology that combines legal analysis with comparative and policy-oriented research elements to provide theoretical grounding and practical recommendations. The core method employed is the doctrinal (dogmatic) legal method, which involves the examination of Ukrainian legislation, including the Customs Code of Ukraine, laws on civil service, anti-corruption regulations, and international agreements such as the EU-Ukraine Association Agreement. This method makes it possible to identify gaps and contradictions in the legal regulation of the customs field.

The author used the system analysis method to explore the customs service as a component of the broader public administration system, assessing its role in implementing national policy, ensuring border security, and combating smuggling and corruption. The comparative legal method is applied to analyze the customs structures of countries such as the United States, the United Kingdom, China, Turkey, and EU member states, which helps to identify best practices and adapt them for reforming Ukraine's customs framework. Historical-legal analysis allows tracing the evolution of Ukraine's customs structure, particularly changes following the dissolution of the Ministry of Revenue and Duties and the establishment of the State Customs Service, which is essential for assessing previous reform outcomes. The researcher utilized the logical-normative analysis to develop proposals for improving the current legal framework and formulating the Concept for the Development of Customs Affairs in Ukraine. Additionally, content analysis of strategic and policy documents—such as government orders, anti-corruption programs, World Customs Organization standards, and provisions of the Association Agreement—is conducted to identify current reform priorities and regulatory needs.

The interdisciplinary approach integrates insights from administrative law, public governance, economics, and international relations, ensuring a holistic understanding of customs reform. The study is primarily qualitative, and empirical observations regarding corruption levels and training gaps are derived from secondary sources and official reports rather than from original fieldwork or sociological data collection, and maintains a clear focus on practical outcomes and improvements.

Evolution of the legal and institutional structure of the customs service of Ukraine

Historically, the purpose of customs is to protect the state's economic interests, the interests of the commodity producers, the provision of budget revenues, and countermeasures against customs offenses. Thus, the legal status and the structure of customs must correspond to the provisions of the current Ukrainian

legislation. Over the past twenty years, the place of customs authorities in the system of executive authorities has undergone fundamental changes due to the introduction of amendments to the Ukrainian legislation.

The development of Ukraine's customs service shows significant legislative and organizational changes to enhance the efficiency of tax and customs policies. Initially, the [Customs Code of Ukraine \(2002\)](#) No. 92-IV determined the concept of customs service. Moreover, Ukraine's unified Ministry of Revenue and Duties was established in 2012 ([Verkhovna Rada of Ukraine, 2012b](#)). The UK model, where tax and customs services, inspired by this change, were integrated to regulate state financial, tax, and customs policies (Customs Code of Ukraine, 2012). This adaptation aimed to consolidate fiscal responsibilities, drawing on the UK's experience to streamline processes and bolster budget revenues.

However, in 2014, the Ministry was abolished ([Resolution of the Cabinet of Ministers of Ukraine, 2014a](#)) and transformed into the State Fiscal Service ([Resolution of the Cabinet of Ministers of Ukraine, 2014b](#)), proving the instability of Ukraine's customs services. Thus, by 2020, the legislation enshrined a return to a more delineated structure of customs service ([Law of Ukraine, 2020](#)). Therefore, these shifts involved reorganizations and policy adaptations central to this analysis. They demonstrate the attempts to improve the customs service of Ukraine, based on international models to balance efficiency with fiscal responsibility. In addition, they analyzed the challenges of customs policy to assess potential reforms of the customs service.

Analyzing the problems of customs functions, [Dorofeeva \(2019\)](#) notes that in 1991-2012 changes in the structure and internal organization of the customs service were carried out to adapt the customs legislation of Ukraine to the World Customs Organization standards Resolution of the [Cabinet of Ministers of Ukraine \(2014\)](#) No. 67. Critically analyzing changes of the Ministry of Revenue and Duties of Ukraine and its further reorganization into the State Fiscal Service of Ukraine, she explains that "except for the lowering of its status from the 'ministry' to the 'service,' no fundamental changes have occurred." At the same time, the changes in the powers of the State Fiscal Service of Ukraine are important. Thus, the functions of developing and implementing state policy on customs were limited and assigned to the Ministry of Finance of Ukraine. In addition, [Dorofeeva \(2017\)](#) highlights that they do not formalize the concept of customs development, which "does not contribute to clarity in further reforms of the domestic customs service."

Furthermore, this research focuses on the specifics of customs reforms in Ukraine through the prism of [Dorofeeva's \(2019\)](#) criticism. During 1991-2012, previous researchers attempted to bring Ukraine's customs service closer to the standards of the World Customs Organization. However, as [Dorofeeva \(2019\)](#) points out, the renaming from a "ministry" to a "service" did not introduce significant changes in the customs service. In this regard, it is necessary to highlight that fundamental transformation within the customs framework requires a radical change of strategies and operational methodologies. In addition, the analysis of the customs policy limitations and the absence of a formalized strategy for customs development demonstrates the fragmented approach to customs reform. Accordingly, to have the reformed customs service in Ukraine, it is necessary to reassess the reformative strategies, ensuring they are aligned with international standards and practically implementable in the national context. [Dorofeeva's \(2019\)](#) analysis becomes a cornerstone for this research, illustrating the complex connections between international standards and national challenges, thereby contributing to the research of the customs reform in Ukraine.

The changes in the legal status of customs in Ukraine directly affected the fundamental changes in the legal status of customs officials. [Prymachenko and Prymachenko \(2020\)](#) claims that the creation of the Ministry of Revenue and Duties of Ukraine and the assignment of the customs and tax services to it stipulated the unification of the legislation on serving in customs with the general legislation on civil service. They emphasize that "the loss of validity of the Regulation on the procedure and conditions of service in the customs of Ukraine," unsuccessful attempts to adopt the Law of Ukraine "On the National Customs Service of Ukraine" and other unimplemented proposals regarding the future of the national customs service only confirmed the decision of the Ukrainian government to unify the national legislation on civil service."

Powers and competence of the state customs service of Ukraine

The customs officials' legal status underwent significant transformation alongside these institutional changes. [Prymachenko and Prymachenko \(2020\)](#) describe the legislative unification process that integrated

the customs service regulations with the general civil service law. This harmonization enhances governance, but at the same time highlights the existing problems, such as the separation of specific customs service regulations and the introduction of the national customs service law. These legislative endeavors reflect governmental attempts to unify civil service standards and reveal challenges.

Part 1 of Article 569 of the Customs Code of Ukraine enshrines the principle that customs officials are civil servants. Moreover, the code derives the specifics of regulating the legal status of customs officials as civil servants from the provisions of Part 3 of Article 569 of the Customs Code of Ukraine. It establishes the priority of the Customs Code of Ukraine concerning the legislation on the civil service over other legislative acts that the Customs Code of Ukraine does not regulate ([Verkhovna Rada of Ukraine, 2020](#)). In this connection, [Pryymachenko and Pryymachenko \(2020\)](#) singles out the anti-corruption legislation and other by-laws adopted by the Cabinet of Ministers of Ukraine and the National Agency of Ukraine on Civil Service.

Article 569 of the Customs Code of Ukraine (2012) enshrines the legal foundation for customs officials' status in Ukraine, which recognizes them as civil servants ([Bila-Tiunova, 2020](#)). This approach prioritizes the Customs Code above other civil service legislation and acknowledges customs officials' responsibilities and challenges. Apart from that, the emphasis on anti-corruption measures, as discussed by [Pryymachenko and Pryymachenko \(2020\)](#), is not merely procedural but central to the customs reform. Thus, there is a critical need for robust legal mechanisms that delineate the customs officials' roles and equip them with legal instruments to combat corruption effectively. This mechanism is essential for enhancing transparency and accountability within the customs service of Ukraine and addressing the systemic challenges that impede the efficacy of customs reforms.

The main feature distinguishing the civil service in customs from other civil services is that customs authorities appoint competent officials per the law. The following specific features characterize the legal status of customs officials: a) the general legal status of a person, which the Constitution of Ukraine defines; b) a special legal status derived from the legal status of customs officials, consisting of their official rights and duties (official rights and duties) ([Sopilko, 2021](#)).

The rights of customs officials can be systematized according to the following criteria: fundamental rights and freedoms of a person and a citizen; general rights (according to Article 7 of the Law of Ukraine "On Civil Service"); rights related to the official position. Moreover, civil servants' general duties determine customs officials' duties (Article 8 of the Law of Ukraine "On Civil Service") and duties related to their official position.

The customs civil service currently operates as a service provided by the government ([Verkhovna Rada of Ukraine, 2012a](#)), having a unique legal status ([Law of Ukraine: On Civil Service, No. 4050-VI, 2021](#)). This legal foundation establishes a comprehensive framework for customs officials, including constitutional rights and obligations. Their general and specific duties (Article 8 of the Law of Ukraine "On Civil Service") ensure the integrity and efficiency of the customs service. Such precise delineation of rights and duties demonstrates the significance of these aspects in enhancing accountability and combating corruption in the customs service. In addition, this proves the link between the customs officials' legal status and the objectives of customs reforms and anti-corruption efforts in Ukraine.

The competence and powers of the State Customs Service of Ukraine (hereinafter referred to as the SCSU) are realized via three main tasks specified in the [Cabinet of Ministers of Ukraine \(2019\)](#) Resolution No. 227 "On approval of provisions on the State Tax Service of Ukraine and the State Customs Service of Ukraine" dated June 3, 2019:

1. implementing the state customs policy, ensuring customs security and protection of customs interests of Ukraine, and creating favorable conditions for foreign economic activities, maintaining the proper balance between customs control and trade facilitation;
2. implementing the state policy on combating customs offenses, in particular, preventing smuggling and combating violations of customs rules; and,
3. forming the state customs policy together with the Ministry of Finance of Ukraine. The SCSU exercises its powers directly and through territorial authorities, which include customs and specialized authorities.

These tasks determine the rights of the SCSU which are classified into the following groups: a) legal security (obtaining information, documents, and other materials on customs-related issues; carrying out transactions to fulfill the customs functions; involving experts, scholars, and representatives of civil society in solving customs issues); b) law enforcement (carrying out special measures to detect and prevent smuggling of drugs, psychotropic substances, etc. via covert control; administrative detention of persons who have violated customs rules in accordance with the procedure established by law; conducting procedural actions in cases of customs rules violations); c) control (participating in inspections and other measures carried out by state authorities); d) ensuring legality (appealing to the court in cases prescribed by law; cancelling or changing decisions of territorial bodies of the SCSU or their officials); e) organization and information (using state information databases; providing information from the SCSU registers and databases in accordance with the procedure prescribed by law; convening meetings, creating commissions and working groups; involving international technical assistance).

The analysis of the provisions specified in the current legal acts, which define the competence of the SCSU and its officials, allows us to indicate that the SCSU does not have the power to conduct investigative activities and pre-trial investigations in cases of smuggling of goods (including excise goods), and inaccurate declaration of goods (Osiejewicz et al., 2022).

Comparative analysis of international customs systems

The in-depth analysis of the world experience in customs, on the examples of the USA, the United Kingdom, China, Turkey, Poland, Romania, Moldova, Hungary, Slovakia, allowed the authors to single out two main functions of customs: security/law enforcement and fiscal. Thus, Popivniak (2020) points to the interrelationship of the customs security system (subjects, their subordination, purposes, functions, legal status), depending on "risks and threats to the customs security of a specific country or union of states, their geopolitical situation." The analysis of the functions, tasks, and goals of the customs subjects in the world and their comparative study with Ukraine, taking into account the existing risks and threats to the customs security of Ukraine, indicates the priority of law enforcement and customs in Ukraine.

The comprehensive analysis of global customs practices, based on examples from the USA, the United Kingdom, China, Turkey, Poland, Romania, Moldova, Hungary, and Slovakia, allowed the researchers to identify two principal functions of customs: security/law enforcement and fiscal. Popivniak (2020) examines the inner dynamics of the customs security system, paying special attention to hierarchical relationships, objectives, functions, and legal status. These elements are influenced by the "risks and threats to the customs security of a specific country or union of states, and their geopolitical situation" (Popivniak, 2020). This perspective underlines the variability of customs security needs and strategies in different national contexts. The comparison of these global customs functions and the role of the customs service in Ukraine identifies the unique risks and threats to the Ukrainian customs security. Therefore, it becomes evident that law enforcement and customs play a paramount role in customs security. In addition, the analysis of program documents of the World Customs Organization proves the prioritization of law enforcement functions within Ukraine's customs framework as a strategic response to security challenges and geopolitical circumstances.

Popivniak (2020) appeals to the program documents of the World Customs Organization (WCO), which considers terrorism, illegal trafficking of weapons and explosives to be serious threats to the security of humanity, as well as to the economic development and political stability of all countries. At the same time, these documents emphasize the important role of customs officials in detecting, seizing, and preventing the illegal international circulation of prohibited and dangerous goods. Analyzing the contents of the WCO Security Program, Popivniak (2020) highlights its focus on strengthening the powers of customs at the national level to address security problems. Apart from that, the WCO Security Program indicates the following measures that should be taken in order to achieve border security in the strategic areas: 1) establishing and forecasting policies; 2) providing instructions and practical assistance to customs officials regarding security; 3) coordinating security programs conducted by customs law enforcement units; 4) international cooperation; 5) technical support and capacity building. The WCO Security Program contains

three subprojects that concern the nomenclature of goods: 1) Global Shield regulating explosive chemicals; 2) Strategic Trade Control Enforcement Project; 3) Small Arms and Light Weapons Project.

Representatives of the European Union Advisory Mission in Ukraine (EUAM), the European Union Border Assistance Mission to Moldova and Ukraine (EUBAM), and other international institutions constantly emphasize the need to strengthen the institutional powers of customs in countering smuggling. In this regard, Ukraine's obligations emerge in the Association Agreement between the European Union and Ukraine.

Thus, Article 80 of Chapter 5 "Customs Issues and Trade Facilitation" of 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, was ratified by the Law of Ukraine No. 1678-VII ([Verkhovna Rada of Ukraine, 2014b](#)). It establishes that the Parties strengthen cooperation to ensure the fulfillment of the objectives of this Chapter, achieving a reasonable balance between trade facilitation and effective control and security. For this purpose, the Parties apply the EU Customs prototypes as a guide where necessary.

Moreover, Resolution No. 1106 of the Cabinet of Ministers of Ukraine dated October 25, 2017 approved the Action Plan for the Implementation of the Association Agreement between Ukraine, on one hand, and the European Union, the European Atomic Energy Community and their member states, on the other hand (hereinafter - the Plan). Clause 450 of this Resolution declares the development of the Customs Blueprint to reform the Ukrainian customs based on customs prototypes.

Standard 12 "Investigation and enforcement" of the Customs Blueprint provides for the following measures to ensure the law enforcement and investigative functions of customs: the development of a legal framework which provides customs with appropriate powers, information exchange and use; the provision of organizational and operational capacities for effective prevention, detection and investigation of customs offenses; the creation of a management, IT, personnel selection and training systems, sufficient material base, equipment and security standards to ensure the investigative and law enforcement functions. In this regard, [Punda et al. \(2021\)](#) point out the need to use the standard to create the organizational support model for operational and investigative activities in Ukraine's customs service.

Integration with EU customs standards and obligations

Some normative legal acts that establish specific strategic directions for the improvement of the customs service aim at improving personnel management, such as the Order of the Cabinet of Ministers of Ukraine dated May 13, 2020 No. 569-p "Some issues of implementation of conceptual directions of reforming the system of authorities implementing state customs policy", the Order of the Cabinet of Ministers of Ukraine dated July 24, 2019 No. 687-p "On the approval of the Strategy for integrated border management on period until 2025," the Order of the State Customs Service of Ukraine dated August 26, 2021 No. 648, which approved the Personnel Management Strategy of the State Customs Service of Ukraine for 2021-2024 (HR-strategy). These documents establish the following tasks of the SCSU in personnel management: recruitment and promotion of qualified employees; cleansing the Service from unscrupulous employees; preservation of institutional memory; introduction of the latest approaches and technologies. Furthermore, the strategy defines five strategic goals: 1) updating personnel and forming the personnel potential; 2) improving the efficiency of staffing processes by developing a model of competencies and profiling; 3) increasing the effectiveness of anti-corruption measures and implementing new methods of checking employees; 4) increasing efficiency through staff development and training; 5) development of a corporate culture at the SCSU.

Some normative legal acts enshrine the strategically important provisions for developing the state's customs. Thus, the Order of the Cabinet of Ministers of Ukraine No. 1236-p dated September 17, 2008, approved the Concept of creating a multifunctional complex system "Electronic Customs." ([Cabinet of Ministers of Ukraine, 2008](#)). It aims at "strengthening the customs security of Ukraine, adapting the Unified Automated Information System of the State Customs Service and the new computerized EU transit system, promptly obtaining up-to-date and credible information about intentions to carry out foreign economic operations, creating conditions for speeding up customs control and customs clearance procedures, improving social and information services for the population, improvement of the information infrastructure of the State Customs Service."

The draft Recovery Plan, based on the results of the working group "Functioning of the financial system, its reform and development," presents the road map for the recovery of the financial system of Ukraine in the post-war period (Несчетна, 2023). According to this draft plan, one of the strategic goals is to improve customs policy. This map involves constructing a predictable customs system based on the EU practice, which facilitates conducting foreign economic activities in Ukraine, ensures the balance of the security function of customs and partnerships with business, and integrates Ukrainian enterprises into international supply chains.

Another vital aspect of changes in customs is the implementation of anti-corruption policy. The policy bases on the range of legal documents, namely: the Law of Ukraine No. 1700-VII "On Prevention of Corruption" (Verkhovna Rada of Ukraine, 2014a), Regulation on the State Customs Service of Ukraine, approved by the Cabinet of Ministers of Ukraine (2019) Resolution No. 227 dated June 3, 2019, procedure for conducting an official investigation regarding persons authorized to perform the functions of the state or local self-government, and persons who, for the Law of Ukraine "On Prevention corruption" are equated to persons authorized to perform the functions of the state or local self-government, approved by Resolution No. 950 of the Cabinet of Ministers of Ukraine dated June 13, 2000.

The regulatory framework on anti-corruption policy consists of The Plan of measures regarding the reformation and development of the system of authorities implementing customs policy, approved by Government Order No. 569 of May 13, 2020, and taking into account the provisions of the Declaration on Professional Ethics of the World Customs Organization (revised Arusha Declaration), acts of the National Agency on corruption prevention, orders of the Ministry of Finance of Ukraine, orders of the State Customs Service of Ukraine. In addition, the orders of the SCSU form a significant part of the legislation on anti-corruption policy in customs, such as orders "On approval of the Anti-corruption program of the State Customs Service of Ukraine for 2021-2022" dated December 9, 2020 No. 560 (2020); "On approval of the Procedure for the organization of work to prevent corruption in the State Customs Service and its territorial bodies" dated August 6, 2021 No. 609; "On Approval of the Code and Rules of Ethical Behavior of Employees of the State Customs Service of Ukraine" dated September 2, 2021 No. 668; "On the approval of the Organization's Procedure in the State Customs Service and its territorial bodies for dealing with reports of corruption submitted by whistleblowers" dated April 6, 2021 No. 415; "On the approval of the Regulation on the implementation of mechanisms for encouraging whistleblowers in the State Customs Service and its territorial bodies and forming a culture of reporting possible facts of corruption or corruption-related offenses, other violations of the Law of Ukraine "On Prevention of Corruption" dated July 7, 2021 No. 243 and others.

Moreover, the Code of Ethical Conduct of the State Customs Service of Ukraine employees defines integrity as the main principle and standard of behavior. The code also enshrines the primary goal of the customs officials' activities: serving the people of Ukraine and protecting the rights, freedoms, and legitimate interests of a person and a citizen. Thus, their behavior must promote public confidence in the SCSU. The customs officials' compliance with the code requirements is considered during the annual evaluation of their effectiveness and quality indicators when performing job duties. Apart from that, the compliance with the legislation on corruption prevention by Article 44 of the Law of Ukraine "On Civil Service" is assessed. In case of detection or receipt of a notification of violations or non-compliance with the code, heads of structural subdivisions of the SCSU and its territorial bodies are obliged to take measures to stop the detected violation immediately, eliminate its consequences, bring guilty persons to disciplinary responsibility in the established order and inform the authorized subdivision (persons) about such facts.

Anti-corruption measures and ethical standards

The anti-corruption program of the State Customs Service of Ukraine for 2021-2022, approved by the Order of the State Customs Service of Ukraine (2020) No. 560, declares the implementation of an effective system of corruption prevention in the State Customs Service of Ukraine and its territorial bodies. It also enshrines further application and improvement of transparency mechanisms to reduce corruption risks, ensure public discussions, and increase public confidence in the customs reforms.

By the Order of the State Customs Service of Ukraine (2020) No. 560, the SCSU's anti-corruption policy

depends on the principles of the rule of law, public confidence in public service, customs officials' integrity, the inevitability of punishment for corruption offenses, transparency of activity, strict compliance with legislation on customs, effectiveness and legality of budget funds use, involvement of the public in the implementation of anti-corruption measures. These principles appear in international legal acts, in particular, the United Nations Convention against Corruption (UN General Assembly Resolution No. A/RES/58/4 dated November 21, 2003), Istanbul Anti-Corruption Action Plan, programs of the Consultative Mission of the European Union in Ukraine, activities of the Annual National Program under the auspices of the Ukraine-NATO. Their implementation involves the adherence to international anti-corruption mechanisms.

The implementers developed the following measures to achieve the goal of the anti-corruption program and the implementation of the general departmental policy on preventing and countering corruption in the State Customs Service of Ukraine in 2021-2022:

- Preventive measures: detecting corruption, conflicts of interest, and managing corruption risks in IT systems.
- Organizational measures: organizing reporting channels for corruption offenses, protecting whistleblowers, and establishing authorized subdivisions for implementing anti-corruption measures.
- Control measures: Enforcing anti-corruption laws, conducting internal audits and investigations, and ensuring compliance with ethical conduct rules.
- Normative measures: Improving the regulatory framework, issuing anti-corruption policy directives, and providing guidance and support to officials.
- Information security: Implementing security measures, analysing risks, and using IT approaches.
- Public Involvement: Involving the public in developing and implementing the anti-corruption policy.

Based on the results of the corruption risks assessment in the activities of the State Customs Service, a Report is approved and outlines corruption risks, proposes measures for risk reduction, and emphasizes the need for additional legal training to deal with modern challenges and ensure compliance with anti-corruption regulations.

In addition, specific departmental acts provide for anti-corruption measures in the SCSU. They include strict control over compliance with anti-corruption legislation by customs officials. At the same time, these measures are not the only way to reduce corruption in customs. In this regard, the practical training of the new generation of the SCSU personnel is urgent, especially during the period of martial law.

However, the analysis points to inadequate professional legal training for customs security in Ukraine. The current market focuses on economics and law enforcement specialists. Therefore, to meet the market demands, it is advisable to train legal specialists with the necessary skills to handle complex tasks and enforce legislation accurately and comprehensively to safeguard Ukraine's customs interests.

The normative basis for improving the legal personnel training for the State Customs Service of Ukraine is the Law of Ukraine "On Higher Education", the Customs Code of Ukraine, the Decree of the President of Ukraine "On Sustainable Development Goals until 2030", Order of the Cabinet of Ministers of Ukraine "On the approval of the Concept of training specialists in a dual form of education", Order of the Ministry of Education and Science of Ukraine No. 644 dated July 20, 2022, which approved the standard of higher education in the specialty 081 Law for the first (bachelor's) level of higher education, and Order of the Ministry of Education and Science of Ukraine No. 643 dated July 20, 2022, which approved the standard of higher education in the specialty 081 Law for the second (master's) level of higher education.

Considering the main principles of the draft documents on the development of legal education, the concerned should develop the strategic directions for improving the SCSU legal personnel training. Thus, the Concept of the Development of Legal Education presupposes the changes in approaches to the lawyers' training to unify the control over the acquired professional legal knowledge, per the requirements of the Law of Ukraine "On Higher Education." Other international law acts regulating the legal personnel mentioned

in the draft documents are the International Covenant on Civil and Political Rights, European Convention on Human Rights, Recommendations of the Committee of Ministers of the Council of Europe No. R(2004)4 on the European Convention on Human Rights in University Education and Professional Training, the Joint Declaration of the European Ministers of Education convened in Bologna on June 19, 1999, Recommendation of the Committee of Ministers of the Council of Europe No. R(2007)6 on State Responsibility for Higher Education and Scientific Research.

CONCLUSION

Having analyzed the core functions of customs, the scope of its powers, the qualifications of its employees, and special features of customs legislation in Ukraine, it is possible to draw the following conclusions.

Several normative legal acts of different legal forces set out strategies for customs improvement and provide personnel support, anti-corruption policy, and organizational issues. Therefore, the absence of conceptual foundations for the development of customs and the need to carry out the reforms stipulate the adoption of the Concept for the Development of Customs Affairs. The Resolution of the Cabinet of Ministers of Ukraine should regulate the Concept. It should include customs authorities' reforms, developing new personnel management strategies, and the state's anti-corruption policy. Moreover, their strategic tasks and the basic principles of the Concept should be defined. Thus, these principles can include legality, quick response to risks and dangers, optimal organizational structure, effectiveness of interaction with state authorities, transparency, harmonization with European customs, responsibility to society, and the state. The Concept should also anticipate the risks and dangers necessary to prevent through specific measures and foresee their consequences. In addition, the Concept should refer to the period of post-war reconstruction in Ukraine, which will affect its structure and content.

Taking into account the existing risks and dangers to the national security of Ukraine, the role of customs in preventing them is vital. Therefore, the world experience in establishing the customs security system indicates the need to guarantee the priority of the law enforcement/security direction of the SCSUs. This system would create conditions for updating the current legislation, in which the SCSU's powers should be extended. Consequently, if the SCSU is granted the law enforcement function, the organizational changes in the system of state executive authorities and the interaction between the SCSU and law enforcement agencies should be foreseen.

One of the areas of improvement in SCSU personnel support is the training of customs employees in higher education institutions. Thus, professional legal education should become integral to the state's customs policy. It should aim at obtaining specialized knowledge of law, mastering relevant skills and competences, and forming the ability to solve complex legal problems related to the customs service. Apart from that, it would facilitate proper law enforcement in customs according to the requirements of law, prevent the wrong application of current customs legislation, and reduce the adaptation period. In this regard, the organization of professional legal education should apply the world experience and consider the European integration vector of Ukraine. In addition, it should aim to develop a deep understanding of the content, tasks, and limits of legal activities in the customs service under conditions of complexity and uncertainty.

Improving the SCSU legal personnel training requires a systematic approach that embraces various external and internal factors. Thus, external factors include martial law, conceptual changes in legal education, the national task of protecting customs interests, staffing needs, and existing market advantages. Meanwhile, internal factors include strengthening cooperation with the SCSU, improving personnel training organization, and implementing new training forms tailored to customs needs. These factors demonstrate that legal personnel training can be strategically enhanced rather than based solely on current influences.

The comparison of the customs service systems worldwide was focused on the balance between security/law enforcement and fiscal responsibilities. It highlighted the importance of integrating international best practices into Ukraine's customs service. Studying the experiences of the USA, the United Kingdom, China, and members of the European Union can offer valuable insights into creating a more efficient, transparent, and responsive customs service. However, this integration should not only focus on operational strategies but

also on the legal and regulatory frameworks that support customs functions. Adopting best practices from different sources can help enhance risk management and improve the overall effectiveness of the customs service. Therefore, the Concept for the Development of Customs Affairs should be developed based on these international examples to address current challenges and future needs.

Finally, the customs reforms in Ukraine cannot be realized without technologies. Technological progress facilitates customs operations' efficiency and transparency, from automated processing systems to advanced risk assessment tools. Integrating technology into customs services can provide faster clearance processes, reduce corruption risks, and improve the accuracy of tax collection. Apart from that, technologies play a considerable role in post-war recovery because they ensure a more effective use of resources. In this regard, the Concept for the Development of Customs Allocation Affairs should involve a strategy for implementing advanced technologies in the Ukrainian context. This strategy should also embrace the training and development of customs personnel to utilize modern tools effectively.

Author Contributions

Sopilko: Conceptualization, Methodology, Writing - Original Draft Preparation, Supervision; **Riabchenko:** Data Curation, Formal Analysis, Writing - Review & Editing; **Slastonenko:** Software, Investigation, Validation, Visualization; **Novytska:** Investigation, Resources, Project Administration; **Dibrova:** Funding Acquisition, Formal Analysis, Writing - Review & Editing

Funding

This research received no external funding."

Ethical Approval

All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

Competing interest

The authors declare no conflicts of interest.

Data Availability

Data will be made available by the corresponding author on request.

Declaration of Artificial Intelligence Use

In this work, the authors utilized, ChatGPT for language editing. After using this tool/service, the authors reviewed and edited the content as necessary and takes full responsibility for the published content.

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How to cite this article:

Sopilko, I., Riabchenko, O., Slasonenko, O., Novytska, N., & Dibrova, L. (2025). Ukraine's Customs Services and the Need for Reform. *Recoletos Multidisciplinary Research Journal* 13(1), 95–105. <https://doi.org/10.32871/rmrj2513.01.08>