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OPTIMIZATION LEVERS OF REFORMING CUSTOMS POLICY IN UKRAINE

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Abstract. *In accordance with the directions of development determined by the Government of Ukraine, a recommendation model for reforming the customs policy of Ukraine was formed. A SWOT analysis was used and then a SWOT strategy was formed. The results were depicted in a Pareto chart, which showed the priority reform measures and the percentage of impact of each such measure. Such measures include the continuation of the implementation of a common transit system to simplify customs clearance on the ground, as well as to facilitate the work of customs authorities, and to improve control over goods crossing the Ukrainian border. Continuation of the establishment of the special status of the authorized economic operator, which will improve the system of conducting customs formalities.*

Keywords: *customs policy, national economic strategy, SWOT analysis, national transit control system, European integration.*

The directions for reforming the customs policy have been defined and substantiated with the help of reforming the elements of its mechanism, taking into account tax regulators. According to the National Strategy until 2030 regarding customs policy, three such directions can be distinguished, namely: optimization of

the organizational and functional structure of customs, development of the customs control system and register, bringing Ukrainian legislation into line with EU legislation. Also, taking into account such directions, the last task was completed, which is the formation of a strategic model for the further development of customs policy. Since the close connection

between tax instruments and the implementation of customs policy has already been determined, the reformation of tax regulators is also an important strategy criterion. On the basis of the analytical actions carried out in the previous sections, a SWOT analysis was formed, which included all important results and formed a table of strengths, weaknesses, opportunities and risks of customs policy reform. As a result of such

an analysis, a SWOT strategy was formed, in which important measures for reforming the elements of the customs policy mechanism were prescribed, which were grouped and laid out in a Pareto diagram as an illustrative example. The diagram became an indicative part of the project section, which showed the importance and priority of the formation of measures in the process of implementing the recommended strategy.

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