

DOI: [https://doi.org/10.30970/fp.1\(55\).2025.071819](https://doi.org/10.30970/fp.1(55).2025.071819)

JEL Classification: K34, F13, H26

## **CUSTOMS POLICY OF UKRAINE DURING THE WARTIME: ADMINISTRATIVE ASPECT (CASE OF VOLYN CUSTOMS)**

### **DUBYK Viktoriia**

*PhD in Economics, Associate Professor,  
Associate Professor of the department of Financial Management  
Ivan Franko National University of Lviv  
ORCID ID: <https://orcid.org/0000-0002-3475-4156>*

### **STASYSHYN Andrii**

*PhD in Economics, Associate Professor,  
Associate Professor of the Department of Economics and Public Administration  
Ivan Franko National University of Lviv  
ORCID ID: <https://orcid.org/0000-0002-3061-0788>*

### **OLIINYK Oleksandra**

*Student of Master's degree  
Ivan Franko National University of Lviv  
ORCID ID: <https://orcid.org/0009-0001-2699-5806>*

**Abstract.** *The article provides a comprehensive analysis of Ukraine's customs policy during martial law and its role in strengthening the state's financial security. Since 2022, significant changes in border infrastructure have led to the closure of several checkpoints on the Belarusian direction, redirecting traffic flows towards Poland and increasing the workload of Volyn Customs. The study highlights the administrative practices of Volyn Customs as a key element in ensuring the continuity of import and transit operations. Particular attention is paid to risks arising in the process of customs control, such as undervaluation of customs value, incorrect confirmation of the origin of goods, and unlawful application of preferential regimes. The methodological basis of the research includes analysis and synthesis, institutional-logical and comparative methods, as well as content analysis of legal acts and primary documents of foreign economic activity. The article summarizes the practice of using EUR.1 certificates, methods of customs valuation, and the role of chambers of commerce and industry in confirming trade operations. The results show that effective customs administration directly affects budget stability, provides conditions for financing defense and social needs, and strengthens business and international trust. Practical recommendations are proposed regarding the digitalization of customs procedures, implementation of automated risk management, development of cooperation with EU customs authorities, and improvement of data exchange between customs and the tax service. The scientific novelty of the article lies in the holistic view of customs policy as a component of the financial security system during wartime. The practical significance of the findings is the possibility of applying the conclusions and proposals to improve state customs policy and adapt it to European standards.*

**Keywords:** *customs policy; customs administration; financial security; martial law; customs value; EUR.1 certificate; foreign economic activity; Volyn Customs; risk management; digitalization of customs procedures.*

The article presents an in-depth and multifaceted examination of the evolution of Ukraine's customs policy under martial law, focusing on its decisive role in safeguarding and enhancing the country's financial security. Beginning in 2022, Ukraine's customs infrastructure has undergone profound transformations caused by the full-scale war and the subsequent reorganization of international trade routes. In particular, the closure of checkpoints along the Belarusian direction and the redirection of significant trade flows toward Poland have dramatically reshaped the geography of customs operations. These changes have led to a substantial increase in the workload of Volyn Customs, which has become one of the critical logistical and administrative hubs for import and transit procedures.

The research emphasizes that, under conditions of martial law, the efficient functioning of customs authorities is not merely a matter of economic regulation but a strategic necessity for ensuring uninterrupted trade, stabilizing the national economy, and maintaining the state's fiscal capacity. Volyn Customs is analyzed as a representative example of an adaptive and resilient administrative system capable of balancing control and facilitation in the movement of goods. The article explores the specific challenges faced by customs officials, including the undervaluation of goods' customs value, falsification or misinterpretation of certificates of origin, and the unlawful use of preferential trade regimes. These risks pose direct threats to budget revenues and the integrity of customs operations, making risk-based management approaches especially relevant.

Methodologically, the research is grounded in a combination of analytical and synthetic methods, institutional-logical and comparative approaches, and content analysis of current legal frameworks and primary documentation from foreign economic transactions. A special focus is placed on the practice of using EUR.1 certificates to confirm the preferential origin of goods, the procedural aspects of customs valuation, and the institutional role of chambers of commerce and industry in verifying trade authenticity.

The study's findings confirm that effective customs administration exerts a direct and measurable influence on the stability of the state budget, facilitating the timely accumulation of revenues that finance Ukraine's defense sector, humanitarian support, and social programs. Furthermore, streamlined and transparent customs processes contribute to strengthening business confidence, attracting international partners, and enhancing Ukraine's credibility in global trade relations.

The article concludes with a set of practical recommendations aimed at optimizing customs operations under conditions of uncertainty and military risk. Among them are the digitalization of customs procedures, the introduction of advanced automated risk management systems, and the deepening of institutional cooperation with the customs administrations of EU member states. The author also underlines the importance of improving interagency data exchange, particularly between customs and the tax service, to ensure comprehensive monitoring of import and export flows.

The scientific novelty of the work lies in presenting customs policy not as a narrow administrative tool, but as an integral component of the broader financial security architecture of the state during wartime. The practical significance of the research is reflected in the potential application of its conclusions and proposals in shaping modern state customs policy, aligning it with European standards, and reinforcing Ukraine's

institutional resilience in the face of ongoing challenges.

### Reference

1. State Customs Service of Ukraine. (2020, October 29). *Pro zatverdzhennia polozhen pro terytorialni orhany Derzhmytshluzhby: Order No. 489*. <https://customs.gov.ua/en/documents/pro-zatverdzhennia-polozhen-pro-teritorialni-organi-derzhmitsluzhbi-237>
2. State Customs Service of Ukraine. (n.d.). *Statystyka ta reiestry* [Statistics and registers]. <https://customs.gov.ua/statistika-ta-reiestri>
3. Pashko, P. V. (Ed.). (2008). *Osnovy mytnoi spravy v Ukraini* [Basics of customs affairs in Ukraine]. Kyiv: Znannia.
4. Dubyk, V. Ya., & Holynskyi, Yu. O. (2023). *Mytna sprava: konspekt lektsii* [Customs affairs: Lecture notes]. Lviv: Ivan Franko National University of Lviv.
5. Verkhovna Rada of Ukraine. (2012, March 13). *Customs Code of Ukraine No. 4495-VI (as of April 20, 2025)*. <https://zakon.rada.gov.ua/laws/show/4495-17>
6. Association of International Road Carriers of Ukraine (AsMAP). (2024, June 7). *Ukrainska mytnytsia vводить novi pechatky* [Ukrainian customs introduce new stamps]. MDOOffice. [https://www.mdoffice.com.ua/ua/aSNewsDic.getNews?dat=07062024&num\\_c=845190](https://www.mdoffice.com.ua/ua/aSNewsDic.getNews?dat=07062024&num_c=845190)
7. State Service of Export Control of Ukraine. (n.d.). *Ofitsiyni veb-sait* [Official website]. <https://www.dsecu.gov.ua>
8. Ministry of Finance of Ukraine. (2012, May 30). *Pro zatverdzhennia Poriadku roboty skladu mytnoho orhanu: Order No. 627 (as of October 23, 2024)*. <https://zakon.rada.gov.ua/laws/show/z1097-12>
9. Free Legal Aid. (2025, June 20). *Kontrabanda. Shcho tse i yaka nova vidpovidalnist* [Contraband: What it is and what new liability exists]. <https://legalaid.gov.ua/publikatsiyi/kontrabanda-shho-cze-i-yaka-nova-vidpovidalnist/>
10. Kukshynova, O. O., & Nosenko, D. S. (2022). *Perspektyvy borotby ta zapobihannia kontrabandnoi zlochynnosti v mezhakh ukrainskoho zakonodavstva* [Prospects of combating and preventing smuggling crimes within Ukrainian legislation]. *Naukovyi visnyk Uzhhorodskoho natsionalnogo universytetu. Serii: Pravo*, (67), 241–245. <https://doi.org/10.24144/2307-3322.2021.67.46>
11. State Customs Service of Ukraine. (2022). *Zvit pro rezultaty roboty za 2021 rik* [Annual report 2021]. Kyiv: State Customs Service. <https://customs.gov.ua/web/content/11432>
12. State Customs Service of Ukraine. (2023). *Zvit pro rezultaty roboty za 2022 rik* [Annual report 2022]. Kyiv: State Customs Service. <https://customs.gov.ua/web/content/7597>
13. State Customs Service of Ukraine. (2024). *Zvit pro rezultaty roboty za 2023 rik* [Annual report 2023]. Kyiv: State Customs Service. <https://customs.gov.ua/web/content/11432>

Дата надходження статті: 07.01.2025

Дата прийняття статті: 16.01.2025

Дата публікації статті: 20.03.2025