

THE INFLUENCE OF THE CUSTOMS SYSTEM ON THE LOGISTICS SYSTEM UNDER THE CONDITIONS OF THE STATE OF MARTIAL

The authors show that the government of our country makes every effort to create conditions for sustainable development of the country. The article describes the role and influence of the customs service on the economic activity of the state. It is substantiated that the State Customs Service of Ukraine plays an important role in the development of the Ukrainian economy, performing the function of a regulator between the needs of the Ukrainian population and the existing offers of importers, between the protection of the domestic producer and available imported goods, between the functions of filling the state budget and duty-free importation of goods. It was determined that the speed of delivery and the cost of goods depend on the activities of customs authorities. Representatives of the Ukrainian government see the leading role of customs and logistics support in the supply of goods, therefore, at the state level, all efforts are made to simplify the activities of customs authorities. The authors show that the state was preparing for military actions by the Russian Federation, in particular, in 2018 the government approved the procedure for the logistical support of the defense forces during the performance of tasks for the defense of the state, protection of its sovereignty, territorial integrity and inviolability.

It was determined that the government of our country from the first days of the war worked effectively to ensure the needs of the military and the population with the necessary goods and products, establishing a zero rate of customs payments for export/import goods, determining the list of humanitarian goods and introducing a simplified regime for their customs clearance. It has been proven that despite the above-mentioned measures taken by the government and the operational activities of the customs, there are problems caused by too great a load on the western border, the lack of equipment at customs checkpoints in accordance with such a load, and the inadequacy of customs logistics centers with modern Ukrainian needs on the western border. The authors suggested, taking into account the conflicting relations with the Russian Federation as a result of the attack and Ukraine's future membership in the EU, to improve the technical support of customs checkpoints, to contribute to increasing their number on the western border and to promote the development of customs logistics centers on the western border.

The purpose of the study is to conduct an analysis of customs and logistics support in the conditions of martial law and to substantiate the directions for its improvement. When conducting research, we used such methods as synthesis, analysis, induction, deduction.

The results. The government should create conditions for improving customs and logistics support on the western border and promote the development of customs and logistics centers.

Conclusions. In further research, we should analyze what has been done to build customs checkpoints on the western border and develop favorable conditions for the development of customs logistics centers on the western border of Ukraine.

Key words: customs authorities, customs payments, customs logistics center, humanitarian aid, customs checkpoint.

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1. Introduction

The activities of customs authorities directly affect the development of the economy and the supply of necessary goods to Ukraine, creating conditions for the movement of goods. A special role is played by the activities of the customs authorities in the conditions of martial law, since the revitalization of economic activity, the growth of demand for certain types of goods, the

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supply of the military with the necessary goods and combat superiority on the front line depend on their activities.

2. Literature review

The activities of customs authorities are investigated by V. Chentsov (organizational mechanisms for improving the activities of customs authorities based on domestic experience and foreign practices), V. Varava (directions of combating smuggling), I. Yefimova (improvement of criminal punishment for violation of customs rules). However, the problems of the country's customs and logistics support and directions for its improvement in the conditions of martial law were not studied by scientists.

Legal support

The government of our country makes every effort to create conditions for sustainable development of the country. Thus, Anna Maksymova notes that Sustainable development of the state, ensuring its national strength and power, rational use of resources to achieve strategic goals depends on the effectiveness of strategic management in the public administration sphere and the use of its managerial potential (Maksymova, 2021). The task of government bodies is to create conditions for the sustainable development of cocaine. One of these bodies is the State Customs Service of Ukraine, which plays an important role in the development of the Ukrainian economy, performing the function of a regulator between the needs of the Ukrainian population and the existing offers of importers, between the protection of the domestic producer and available imported goods, between the functions of filling the state budget and duty-free import of goods. Depending on the needs of the state and the Ukrainian population, the state customs policy of Ukraine is adjusted. Customs authorities are responsible for the economic security of the state, on the one hand, creating the necessary conditions for crossing the customs border for the desired goods, and in the event of a decrease in the import of the corresponding goods, the rates of customs payments increase and/or the customs clearance process is complicated. The importance of economic security is emphasized by L. Rybalchenko, E. Ryzhkov, that «the economic security of the country is considered from the standpoint of ensuring the protection of vital interests of all inhabitants of the country, society and the state in the economic area from possible internal and external threats» (Rybalchenko, 2021). It is the customs authorities that must ensure the economic security of the state.

All the time, starting from 1991, our state tried to unify customs legislation with European legislation, to simplify and make it the most convenient, in particular, it acceded to the International Convention on the Simplification and Harmonization of Customs Procedures, the International Convention on Mutual Administrative Assistance in Preventing, Investigating and Stopping Violations of Customs Legislation, of the Customs Convention on the International Carriage of Goods Using the TIR Carnet (TIR Convention). As of today, Ukraine is technically ready to join the European Convention on the Common Transit Procedure of the Convention on the Simplification of Formalities in Trade in Goods.

Therefore, the activities of the customs service and the state policy in general in the pre-war period are aimed at reducing the time for customs control and customs clearance and harmonization with European legislation.

Customs legislation under martial law

On the morning of February 24, 2022, everything changed dramatically with the attack of the Russian Federation on the territory of Ukraine, which intensified the need to adapt the country's economy to military needs. On March 1, the Ukrainian government canceled import/export duties in order to support business activity in conditions of uncertainty.

In our country, even before the war, with the aim of maintaining the country's defense capability and its integrity, the Cabinet of Ministers of Ukraine approved the «Procedure for logistical support of the defense forces during the execution of tasks for the defense of the state, protection of its sovereignty, territorial integrity and inviolability» dated December 27, 2018 No. 1208. It defines the mechanism of planning and organization of logistical support of the determined composition of troops (forces, bodies) of the Armed Forces, as well as other military formations formed in accordance with the laws (National Guard, State Special Transit Service), law enforcement (Security Service of Ukraine, State Border Guard Service, National Police of Ukraine, Department of the State Protection of Ukraine) and intelligence agencies, State Special Communications Service of Ukraine, State Emergency Service of Ukraine, etc.

In the life of the country, the customs service is an important regulator of economic activity, which, on the one hand, provides the state with revenues, and on the other hand, its activity can contribute to the development of the economy and enterprises in general by adjusting the rates of customs payments

Since the beginning of the war, the use of logistical approaches by combatants has been a competitive advantage that will provide a long-term advantage. It was the customs office that faced a heavy burden due to the large flow of people, goods, and humanitarian aid. During this difficult period, the task of the customs office on the western and southwestern borders was to quickly and qualitatively ensure the needs of the military in food and equipment, as well as to satisfy the needs of the Ukrainian population in basic products and goods. At the same time, the customs office had to serve a large flow of refugees who left the territory of our state in the war zone. The complexity of the work of customs officials is due to the fact that in the east, north and south, aggressive actions by Russia and unfriendly actions of Belarus towards Ukraine in the north were observed. That is, it was only possible to deliver humanitarian aid in this direction.

Humanitarian aid, which provides the necessary products and equipment, plays an important role for the military and refugees. Proper logistical support will ensure timely deliveries of food and equipment to the front line with minimal costs. Our government, realizing this, adopted Cabinet Resolution No. 174 on March 1, 2022, the passage through the customs border and the procedure for customs clearance of humanitarian aid in Ukraine from legal entities and individuals was simplified as much as possible, and the procedure that has been in effect since 2000 is currently not applied.

Humanitarian aid is declared according to the simplified procedure when crossing the customs border of Ukraine by the person transporting the goods. Additional permissions or statements from the beneficiary are not required. This reduces the time and financial costs of searching for a customs broker and formalizing contractual relations.

For customs clearance, instead of a customs declaration, a «Declaration on the list of goods recognized as humanitarian aid» is provided. The form of such a declaration is defined in the appendix to Resolution No. 174 (as amended by Resolution of the Cabinet of Ministers dated March 9, 2022 No. 235). The declaration is submitted in paper form directly at the customs checkpoint when crossing the border. Declaration forms can be taken at the checkpoint. A declaration is submitted separately for each vehicle. (Cabinet of Ministers of Ukraine, 2022).

Resolution of the Cabinet of Ministers No. 224 of March 7, 2022 approves the list of categories of goods that are recognized as humanitarian aid and do not require the procedure for recognizing such goods as humanitarian aid in each specific case (Cabinet of Ministers of Ukraine, 2022).

These are, first of all, fuel and lubricants, flammable substances, military equipment, equipment, vehicles, weapons. Presentation of the above-mentioned decision is mandatory for crossing the border. Resolution of the Cabinet of Ministers No. 224 makes it possible to significantly reduce time and administrative costs. However, goods that are not on the specified List are subject to recognition as humanitarian aid in the general manner. Humanitarian aid is not subject to the application of phytosanitary and veterinary-sanitary control, state control of compliance with the legislation on food products, feed, by-products of animal origin, health and welfare of animals, which are carried out in accordance with the legislation of Ukraine. State export control as a measure of official control was not abolished under martial law

conditions, however, the procedure for registration of humanitarian aid, which includes military and/or dual purpose goods, was optimized.

In general, as of now, the customs clearance procedure for humanitarian aid is as simplified as possible. The Cabinet of Ministers introduced effective and timely measures aimed at eliminating a significant part of the bureaucratic processes that can lead to the delay of the arrival of such aid to the territory of Ukraine.

Empirical results

The impact of war on activity of customs service

From July 1, 2022, the government returned the payment of customs payments, explaining this by the fact that logistics schemes have already been worked out. At the beginning of the war, only 20% of goods were transported through the western borders. And since the beginning of the war, 100% of cargo is transported through Western countries. But on July 1, the customs and logistics scheme of transportation was already fully worked out, which led to the return of customs payments.

In the first days of the war, the government reacted promptly and developed measures for simplified crossing of the customs border of humanitarian aid, as well as at the expense of the removal of customs payments.

But despite the measures taken, the main problems in the customs activity were revealed on the western border of Ukraine:

- discrepancy between the number of checkpoints and the actual volumes of transportation (the checkpoints are calculated for 20% of transportation from the total Ukrainian cargo flow). To date, customs officers are successfully coping with the fact that most of the cargo is humanitarian aid, which is processed according to a simplified scheme. But the return of payment of customs payments determines the need for customs control at specially designated sites, the number of which is not calculated for the entire Ukrainian cargo flow.

- inadequacy of technical means for handling such a large cargo flow, in particular X-ray, places for customs inspection of trucks and cars.

- the lack of compliance of the number of customs and logistics warehouses on the western border of Ukraine with today's needs in the conditions of the occupation of the southern territory of Ukraine and the blockade of ports on the Black Sea, as well as their underdevelopment.

Critical thinking plays an important role in the analysis of situations and ways of solving them. O. Golovina notes that Critical thinking is recognized as the main competence of the future, which is associated with the trend of world development – the transition to the information society [Holovina, 2022]. Thus, by applying the methods of critical thinking, we can analyze the situation in the field of customs and logistics support and suggest directions for its improvement.

In the first days of the war, these problems were barely noticeable, which is due to the decrease in cargo flow in March-April, reorientation to humanitarian aid. But in May, the government announced the restoration of the economy, emphasizing that a working economy is needed for the continuation of military operations and the vital activities of society. Another sign of such activity was the resumption of customs payments. However, in Ukraine on the western border, there is a small number of customs and logistics centers, undeveloped warehouse infrastructure. Our country currently has 14 largest logistics centers (in particular, 11 customs and logistics centers in Kyiv region, 2 in Odesa region and only 1 customs and logistics center in Lviv) (Wareteka, 2022). At the same time, perspective membership in the EU will activate more intensive cooperation of our state in the political, economic, and cultural spheres, while the military conflict in the north and east of the country will contribute to more intensive cooperation, which determines the need for the development of the western border.

Results. The government should improve the network of customs and logistics centers on the western border of Ukraine.

Conclusions. At the beginning of the war, our state took all necessary measures to quickly provide the military and the population with all the necessary products and goods, establishing a zero rate of customs payments and defining the list of goods that are humanitarian aid, as well as simplifying the crossing of the customs border for humanitarian goods as much as possible. However, after the return of customs payment rates, which caused the need for customs control and customs clearance and delays at the border, the technical unsuitability of the existing customs checkpoints to serve the entire Ukrainian cargo flow, the inadequacy of customs logistics centers to current needs. Taking into account the damaged relations with the Russian Federation and the prospects of future membership in the EU, it is advisable to review

the capabilities of customs and customs checkpoints to serve such an all-Ukrainian cargo traffic on the western border. Prospects for further scientific research are implementation of scientific and technical substantiation of needs in customs logistics centers, customs checkpoints.

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ВПЛИВ МИТНОЇ СИСТЕМИ НА СИСТЕМУ ЛОГІСТИКИ В УМОВАХ ВОЄННОГО СТАНУ

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Авторами показано, що уряд нашої держави докладє всіх зусиль у створенні умов для стійкого розвитку країни. У статті описується роль та вплив митної служби на економічну діяльність держави. Обґрунтовано, що Державна митна служба України відіграє важливу роль у розвитку української економіки, виконуючи функцію регулятора між потребами українського населення та існуючими пропозиціями імпортерів, між захистом вітчизняного виробника та наявними імпортерними товарами, між функціями наповнення державного бюджету та безмитного ввезення товарів. Визначено, що саме від діяльності митних органів залежить швидкість доставки та вартість товару. Представники українського уряду вбачають провідну роль митно-логістичного забезпечення у постачанні товарів, тому на державному рівні всі зусилля докладаються для спрощення діяльності митних органів. Авторами показано, що держава готувалася до воєнних дій з боку РФ, зокрема, у 2018 уряд затвердив порядок логістичного забезпечення сил оборони під час виконання завдань з оборони держави, захисту її суверенітету, територіальної цілісності та недоторканості.

Визначено, що уряд нашої держави з перших днів війни ефективно спрацював з метою забезпечення потреб військових та населення необхідними товарами та продуктами, встановивши нульову ставку митних платежів для експортних/імпортних вантажів, визначено перелік гуманітарних вантажів та запроваджено спрощений режим їх митного оформлення. Доведено, що незважаючи на вищезазначені заходи вжиті урядом та оперативною діяльністю митниці, існують проблеми, обумовлені занадто великим навантаженням на західному кордоні, необлаштованістю митних пунктів пропуску згідно з таким навантаженням та невідповідність митно-логістичних центрів сучасним українським потребам на західному кордоні. Авторами запропоновано, враховуючи конфліктні відносини з РФ внаслідок нападу та майбутнє членство України в ЄС, удосконалити технічне забезпечення митних пунктів пропуску, сприяти збільшенню їх чисельності на західному кордоні та сприяти розбудові митно-логістичних центрів на західному кордоні.

***Метою** дослідження є проведення аналізу митно-логістичного забезпечення в умовах воєнного стану та обґрунтування напрямів його удосконалення. Здійснюючи дослідження, ми використовували такі методи, як синтез, аналіз, індукція, дедукція.*

***Результати.** Уряд має створити умови для поліпшення митно-логістичного забезпечення на західному кордоні та сприяти розбудові митно-логістичних центрів.*

***Висновки.** У подальших дослідженнях ми маємо проаналізувати, що зроблено для розбудови митних пунктів пропуску на західному кордоні та розробити сприятливі умови для розбудови митно-логістичних центрів на західному кордоні України.*

Ключові слова: митні органи, митні платежі, митно-логістичний центр, гуманітарна допомога, митний пункт пропуску.