

ORGANIZATIONAL AND LEGAL ASPECTS OF THE ACTIVITIES OF THE CUSTOMS SERVICE OF THE REPUBLIC OF LITHUANIA AS A ENTITY OF CRIMINAL INTELLIGENCE AND PRE-TRIAL INVESTIGATION: EXPERIENCE FOR UKRAINE

Purpose. This article aims to analyze the organizational and legal aspects of the activities of the Lithuanian customs units that carry out criminal intelligence and pre-trial investigation, to study the experience of combating smuggling and other criminal offenses in the customs sphere, in order to form substantiated proposals for the content of regulatory legal acts regarding the competence of the new unit of the Ukrainian customs with law enforcement functions, in the context of the future Law of Ukraine “On Criminal Intelligence”.

Methods. This article uses comparative analysis to study the experience of the Customs of the Republic of Lithuania in carrying out operational activities, criminal intelligence and pre-trial investigation, in particular their impact on the effectiveness of preventing and combating smuggling, as well as other criminal offenses in the customs sphere. To analyze the example of the Lithuanian Customs, the method of thematic research is used, which highlights the organizational and legal aspects of the functioning of the Customs Criminal Service. To assess the effectiveness of the Customs Criminal Service in combating cross-border crime, expert assessment methods and statistical data on the number of pre-trial investigations initiated in different years are used. The historical method is also used to track the evolution of the system of law enforcement units of the Lithuanian Customs from the date of its establishment to the present day.

Results. The article examines the legal status and organizational structure of the Customs Criminal Service of the Customs Department under the Ministry of Finance of the Republic of Lithuania. It analyzes the role of operational and procedural activities of customs authorities as effective forms of prevention and counteraction to smuggling and cross-border crime, ensuring financial security and effective implementation of sanctions policy against the Russian aggressor state. The main attention is paid to the consideration of the functions, rights and obligations of the customs service in the field of criminal intelligence and pre-trial investigation, enshrined in the laws and regulations of the Republic of Lithuania. The Lithuanian experience of implementing law enforcement powers within the fiscal department is analyzed. Scientific recommendations are proposed for reforming the customs authorities of Ukraine in the context of European integration, in particular institutional unity, legislative delimitation of criminal procedural liability, as well as issues of employee qualifications and staffing of law enforcement units.

Conclusions. The experience of the Lithuanian Customs shows that the activities of the Customs Criminal Service, as a subject of criminal intelligence and pre-trial investigation, are an effective tool for preventing and combating smuggling and other criminal offenses in the customs sphere. It ensures the protection of the rights and legitimate interests of the individual, promotes productive interaction of the Customs with other law enforcement agencies, as well as international customs cooperation in the field of law enforcement. The main role in this is played by the presence of developed modern legislation, adapted to the standards of the European Union, and by-laws regulating the organization of the activities of customs authorities as subjects of criminal intelligence and pre-trial investigation. A study of the experience of the Republic of Lithuania shows that the effectiveness of the Customs Service as a subject of criminal intelligence and pre-trial investigation is ensured by clear centralization, a combination of fiscal and law enforcement functions and broad autonomy of the Customs Criminal Service. For Ukraine, it is useful to implement the Lithuanian model of digitalization of data exchange and legislatively establish the full status of a pre-trial investigation body for customs authorities. This will minimize duplication of functions, increase the level of detection of latent customs offenses and ensure compliance with EU standards. The results of the study demonstrate the relevance of analyzing the above sources in order to borrow experience and implement it for reforming the customs service of Ukraine.

Key words: customs sphere, law enforcement activities, customs criminal service, smuggling, European integration.

JEL Classification: K4, K14, K42, N4, N40, N43.

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Introduction. The process of Ukraine's integration into the European Union, which has significantly accelerated in recent war years, requires a fundamental revision of approaches to ensuring economic security at the border. One of the key issues is granting law enforcement status to customs authorities. In this context, the experience of the Republic of Lithuania is extremely relevant, since the Lithuanian model of customs administration successfully combines classic customs functions with the powers to conduct criminal intelligence and conduct full-fledged pre-trial investigations.

The operative-search legislation of Ukraine, adopted in 1992, although it has undergone significant changes and additions over time, currently does not meet the realities and requirements of today. In this regard, a working group of representatives of state bodies that conduct operational-search activities, with the participation of officials of the Department for Combating Smuggling and Violations of Customs Rules of the State Customs Service of Ukraine, as well as scientists, is developing a draft Law of Ukraine "On Criminal Intelligence". It is to replace the outdated Law of Ukraine "On Operative-Search Activities". The title of the new law is identical to the title of the Law on Criminal Intelligence of the Republic of Lithuania, which serves as a guideline for reforming Ukrainian legislation. The aforementioned law has enshrined since 2012 the right of Lithuanian customs authorities, which have been carrying out operational activities since 2002, to conduct criminal intelligence activities.

In the system of bodies and institutions subordinate to the Customs Department of the Ministry of Finance of the Republic of Lithuania, the Customs Criminal Service (*Muitinės kriminalinė tarnyba*) (CCS) is authorized to conduct such activities.

By order of the State Customs Service of Ukraine dated 24.05.2024 No. 686, the "Plan for Reforming the State Customs Service of Ukraine for 2024-2030" was approved, paragraph 8.3 of which provides for the adoption of a law granting customs authorities the right to carry out operational and investigative activities and conduct pre-trial investigations in cases of smuggling of goods (Customs Service of Ukraine, 2026).

In 2025, the draft of the new Customs Code of Ukraine, supported by the Cabinet of Ministers of Ukraine, included a section that provides for the creation of a specialized unit within the structure of the State Customs Service, authorized to carry out operational and investigative activities and pre-trial investigation (Customs Service of Ukraine, 2026).

Purpose. This article aims to analyze the organizational and legal aspects of the activities of the Lithuanian customs units that carry out criminal intelligence and pre-trial investigation, to study the experience of combating smuggling and other criminal offenses in the customs sphere, in order to form substantiated proposals for the content of regulatory legal acts regarding the competence of the new unit of the Ukrainian customs with law enforcement functions, in the context of the future Law of Ukraine "On Criminal Intelligence".

Methods. This article uses comparative analysis to study the experience of the Customs of the Republic of Lithuania in carrying out operational activities, criminal intelligence and pre-trial investigation, in particular their impact on the effectiveness of

preventing and combating smuggling, as well as other criminal offenses in the customs sphere. To analyze the example of the Lithuanian Customs, the method of thematic research is used, which highlights the organizational and legal aspects of the functioning of the CCS. To assess the effectiveness of the CCS in combating cross-border crime, expert assessment methods and statistical data on the number of pre-trial investigations initiated in different years are used. The historical method is also used to track the evolution of the system of law enforcement units of the Lithuanian Customs from the date of its establishment to the present day.

General principles of the activities of law enforcement units of the Lithuanian Customs. The CCS is a specialized institution within the system of customs authorities, subordinate to the Customs Department under the Ministry of Finance of the Republic of Lithuania.

The Service carries out its activities in accordance with the Constitution of the Republic of Lithuania, legal acts of the European Union, international treaties of the Republic of Lithuania, the Law on Budgetary Institutions of the Republic of Lithuania, the Statute of the Internal Service of the Republic of Lithuania, the Law on the Customs Service of the Republic of Lithuania, the Law on the Civil Service of the Republic of Lithuania, the Criminal Procedure Code of the Republic of Lithuania, the Law on Criminal Investigation of the Republic of Lithuania, other laws of the Republic of Lithuania, resolutions of the Government of the Republic of Lithuania, orders of the Director General of the Customs Department and other legal acts.

In accordance with Clause 11, Article 1 of the Law on Criminal Investigation, the Customs Department within the Ministry of Finance of the Republic of Lithuania is included in the list of main criminal investigation institutions.

Until 2012, the Customs Department had the status of an operational activity subject, in accordance with Clause 3 of Article 1 of the Law “On Operational Activity”. Also, Part 1 of Article 165 “Pre-trial Investigation Agencies” of the Criminal Procedure Code of the Republic of Lithuania stipulates that the Customs Service belongs to the pre-trial investigation bodies.

This allows the Lithuanian Customs to independently detect, document and investigate crimes related to smuggling, evasion of customs payments and illegal circulation of excisable goods.

CCS was established on January 1, 2002, after the transfer of the function of combating smuggling from the Police Department to the Lithuanian Customs, which took place in 2000 by decision of the Government of the Republic of Lithuania.

CCS was established by reorganizing the Service for the Prevention and Investigation of Violations of the Customs Department into a separate legal entity - an independent special customs institution. The new special institution of the Lithuanian Customs was created on the model of the German Customs Criminal Service (Zollkriminalamt).

In order to align the structure of the institution with the administrative division of the Lithuanian legal system, the CCS was reorganized back in 2003.

In 2007, the CCS consisted of 10 central structural units and 5 regional departments, and the institution employed 132 officials and employees. In October 2009, the Risk Management Department was established in the CCS, the main task of which was to organize and implement the risk management process in the Lithuanian Customs.

In order to optimize the activities and concentrate the capabilities in the three largest cities of Lithuania, a new structure of the territorial divisions of the CCS came into force in 2010. After the abolition of three regional divisions (in Šiauliai, Panevėžys and Marijampole), the activities of the service were concentrated in the other three - Vilnius, Kaunas and Klaipėda (Lithuanian Customs, 2026).

In addition to laws, the activities of the CCS are regulated by the Regulation on the CCS, approved by Order No. 1B-667 of the Director General of the Customs Department under the Ministry of Finance of the Republic of Lithuania of December 6, 2011 (as amended by Order No. 1B-1149 of the Director General of the Customs Department under the Ministry of Finance of the Republic of Lithuania of December 21, 2018).

According to the said Regulation, the purpose of the CCS is to ensure effective prevention of violations of legal acts committed by the customs and thorough investigation of violations of legal acts committed by the customs and other violations of legal acts detected by the customs in the course of performing its functions.

The CCS performs the following tasks:

- ensures the implementation of legal acts falling within the competence of the customs;

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- organizes and carries out the prevention, detection and investigation of violations of legal acts implemented by the customs and other legal acts falling within the competence of the customs;
 - carries out international and interdepartmental cooperation in the investigation of criminal acts and other violations of legislation related to customs activities;
 - implements the Strategy of Customs Activities of the Republic of Lithuania within the scope of its competence.

In the process of implementing the above tasks, the CCS performs the following functions:

- in accordance with the procedure established by the Criminal Procedure Code of the Republic of Lithuania, conducts pre-trial investigations of criminal acts that became known during the performance by the customs of its direct functions, provided for by the laws regulating its activities;
- conducts criminal intelligence to clarify the facts of criminal acts related to customs activities;
- collects, analyzes and evaluates information on trends in smuggling and other criminal acts and violations related to customs activities;
- manages the risks of violations of legal acts implemented by customs at the central level;
- investigates the economic, legal and criminogenic causes and conditions of smuggling and other criminal acts and violations related to customs activities, and takes measures to eliminate them within its competence;
- organizes and implements preventive measures to prevent smuggling and other criminal acts and violations related to customs activities;
- detains illegally transported goods, objects and persons related to them in accordance with the procedure established by legal acts, in order to register the established violation or conduct an investigation;
- escorts detained and arrested persons in accordance with the procedure established by legal acts;
- cooperates with territorial customs and other customs authorities and, within its competence, gives them mandatory instructions on the implementation of preventive or other measures;
- within its competence, cooperates with law enforcement and other state and municipal institutions and agencies of the Republic of Lithuania
- in order to uncover criminal acts or prevent them, organizes and conducts joint operations with other law enforcement institutions;
- within its competence, cooperates with institutions of the European Union, institutions of other states, organizations in the fields of prevention, investigation, risk management and collection of information on violations of legal acts implemented by customs;
- within its competence, represents customs in institutions of the European Union, foreign states and international organizations;
- on behalf of the Customs Department, processes data from databases of other state institutions and bodies and, in accordance with the established procedure, provides them to customs officials, full-time civil servants and employees working under employment contracts;
- keeps records of special equipment, weapons, and ammunition of the CCS and controls their use;
- performs all actions (including concluding contracts) to organize and implement procurement of goods, services, and works related to criminal intelligence, which are intended to be performed by the customer in accordance with the Procedure for Procurement Related to Intelligence Activities, approved by the Government of the Republic of Lithuania of March 18, 2015. Resolution No. 282 “On Approval of the Procedure for Procurement Related to Intelligence Activities”;
- prepares, participates in the preparation and coordinates draft legal acts related to the prevention and investigation of violations of legal acts implemented by customs, in accordance with the established procedure, submits proposals and comments;
- within the scope of competence, analyzes and summarizes the practice of applying legal acts implemented by customs, and submits proposals to the Customs Department for their improvement;
- participates in conducting special inspections of officials, civil servants and employees admitted to service and work in customs;
- considers complaints, requests and proposals of individuals on issues of the Service’s activities, takes measures to eliminate identified shortcomings and violations;
- performs other functions established by laws and other legal acts, as well as orders of the Director General of the Customs Department and his deputies.

Legal aspects of criminal intelligence in the activities of the Lithuanian Customs. Criminal intelligence (formerly “operational activities”) in Lithuania is defined as the activities of its subjects to collect, record, evaluate and use available information about criminal intelligence objects, carried out in accordance with the procedure established by law, aimed at preventing and solving serious crimes.

According to Article 6 of the Law on Criminal Intelligence of the Republic of Lithuania, which defines the rights of criminal intelligence subjects, the CCS has the right, in accordance with the procedure established by the Government of the Republic of Lithuania or its authorized institutions:

- create and manage the criminal intelligence information system;
- create legal entities that create favorable conditions for criminal intelligence and carry out economic and commercial activities;
- after obtaining the consent of the legal entity, produce and use for criminal investigation the registration and identification marks of the legal entity, documents, document forms, their details, state registration numbers of vehicles;
- produce and use for criminal investigation documents, document forms and their details, confirming the identity.

If information about criminal intelligence objects is available, the CCS has the right to:

- use criminal intelligence information collection methods when, due to the nature and (or) duration of their use, the sanction of the prosecutor or the court is not required;
- use technical means in accordance with the general procedure;
- establish contacts with persons who have become objects of criminal intelligence;
- use the assistance of persons to perform criminal intelligence tasks;
- use the services of specialists to perform criminal intelligence tasks;
- secretly obtain fingerprints, voice, smell and other samples of a person for research;
- use documents necessary for persons detained or arrested in the course of the agency’s activities under legend;
- use a polygraph in accordance with the procedure established by the Law of the Republic of Lithuania on the Use of Polygraphs;
- obtain data from the main state and departmental registers, information systems and databases free of charge in accordance with the procedure established by legal acts;
- receive information necessary for criminal investigation from individuals and legal entities, except for information for which a reasoned court decision is required by law;
- monitor public information disseminated in the media;
- use data from the criminal investigation information system;
- use materials of any type or other marking methods that do not pose a danger to human life or health, intended for marking various objects in order to separate them from a set of specific objects and identify them;
- in cases provided for by international treaties and legal acts of the Republic of Lithuania, cooperate with law enforcement agencies of foreign states and international organizations, agencies of the European Union, provide each other with support, exchange criminal intelligence data and other information.

If there are grounds for conducting a criminal intelligence investigation established by law and obtaining a sanction from a prosecutor or a court, in addition to the rights specified above, the CCS also has the right to:

- receive information from business entities providing electronic communication networks and services, the Bank of Lithuania, financial companies and credit institutions, as well as information stored by other legal entities, the receipt of which requires a reasoned court decision;
- use technical means in a special manner, conduct secret inspection of postal items and their documents, control and seizure of postal items, secret control of correspondence and other communications;
- secretly enter a person’s home, office and other premises, closed areas, vehicles, as well as conduct their inspection, take documents, objects, samples of materials, other objects necessary for criminal intelligence for examination, and examine and (or) mark them without announcing their seizure;
- use methods of collecting criminal intelligence information: controlled transportation, imitation of a criminal act, surveillance, instructions from law enforcement agencies.

The procedure for exercising these rights is established by the Customs Department.

In accordance with paragraph 1 of Article 7 “Duties of Criminal Intelligence Subjects” of the Law on Criminal Intelligence, during criminal intelligence, the CCS:

- ensures the protection of the rights and legitimate interests of the person
- protects the rights and legitimate interests of secret participants in criminal intelligence and other persons participating in criminal intelligence activities, and guarantees the confidentiality of secret cooperation;
- conducts criminal intelligence only in cases where the protection of the interests of an individual or the state by other means is impossible or difficult;
- terminates the use of methods and means of collecting criminal intelligence information when it becomes clear that the information about the object of criminal intelligence is not confirmed or the tasks of criminal intelligence will not be fulfilled;
- records the information obtained during criminal intelligence and the use of methods and means of collecting criminal intelligence information in accordance with the procedure established by the main criminal intelligence institutions;
- carries out internal control of criminal intelligence and ensures the possibility of conducting external control of criminal intelligence;
- ensures the security of criminal intelligence information;
- ensures that all criminal intelligence information is collected only for the purpose of performing criminal intelligence tasks, and the information obtained is used for its intended purpose in accordance with the procedure established by law.

When conducting criminal intelligence, the CCS cooperates with other criminal intelligence entities, provides them with support and exchanges criminal intelligence information in accordance with its competence, capabilities and expediency.

The management of the CCS has established a procedure for internal control over the implementation of criminal intelligence, in accordance with Article 21 of the Law on Criminal Intelligence.

An important feature of the Lithuanian model is strict governmental and parliamentary control over the legality of these actions. Prosecutors responsible for the coordination of criminal intelligence and control over the legality not only authorize certain measures, but also coordinate their implementation, although recent studies indicate the need to create an independent supervisory agencies to avoid bias.

Criminal procedural powers of the Lithuanian Customs. The Lithuanian Customs is a full-fledged subject of pre-trial investigation, as specified in Article 164 of the Criminal Procedure Code of the Republic of Lithuania.

The Law on the Customs Service of the Republic of Lithuania, in Article 20, defined the rights and obligations of customs officials authorized to conduct pre-trial investigation and criminal investigation.

According to this law, employees of the Customs Service authorized to conduct pre-trial investigation and criminal investigation on suspicion of preparation or commission of a criminal act, in addition to other rights granted to customs officials, have the right to:

- pursue, detain and deliver persons to the premises of the customs office or other law enforcement agencies in order to establish their identity, draw up protocols, acts or other documents, as well as inspect their belongings;
- freely enter the premises of enterprises, institutions and organizations of all forms and types of ownership during their working hours, and outside of working hours - together with a representative of the administration of this enterprise, institution or organization, the owner or his representative, open these premises, as well as vehicles and drive into them;
- demand the submission of documents, computer data carriers or goods for customs inspection, make copies of documents, copy computer data, affix stamps or seals to the storage places of goods, documents, computer data carriers, securities and money;
- if there is a suspicion of the presence of prohibited or restricted substances in the internal organs of a person, order a medical examination to establish this fact;
- detain and inspect persons, goods, documents, detain and inspect vehicles in any place on the territory of the Republic of Lithuania, as well as outside its borders, when this is provided for by legal acts of the European Union implemented by the customs authorities, or international treaties of the Republic of Lithuania;

In 2025, CCS officers initiated a total of 195 pre-trial investigations into smuggling of goods, illegal possession of excisable goods, violations of international sanctions, smuggling of firearms, explosives or strategic goods, drug smuggling, etc.

The largest number of investigations (110) was initiated for smuggling of drugs and psychotropic substances. Almost all investigations (102 out of 110) were initiated for drugs found in postal items. This trend of sending small batches of drugs by mail has existed for several years.

Number of pre-trial investigations in 2020-2025: 2020 – 161; 2021 – 202; 2022 – 136; 2023 – 96; 2024 – 93; 2025 – 110 (CCS, 2026).

In the context of a full-scale russia-Ukraine War, CCS is conducting investigations into violations of international sanctions (for example, schemes to circumvent sanctions against the russian federation and belarus). In 2025, the “defiant” scheme for supplying equipment through Bulgaria and Portugal was successfully eliminated, which emphasizes the high qualification of the service in cross-border investigations (Euronews, 2025).

Experience for Ukraine: challenges and opportunities. In Ukraine, customs officers remain civil servants without full-fledged law enforcement powers. This creates a situation of “low procedural autonomy” and high dependence on other bodies (the Security Service of Ukraine, the Bureau of Economic Security, the National Police of Ukraine).

Key elements of the experience of the customs authorities of the Republic of Lithuania for Ukrainian reforms:

1. Institutional unity: creation within the structure of the State Customs Service of Ukraine of a specialized unit with the right to conduct criminal intelligence (operational and investigative activities) and pre-trial investigation.

2. Legislative delimitation: a clear definition in Art. 216 of the Criminal Procedure Code of Ukraine of the jurisdiction of criminal offenses related to customs matters by the customs service.

3. Qualifications and personnel: introduction of a system of special training for investigators and employees of criminal intelligence units (operational units) of customs authorities, which includes not only customs matters, but also in-depth study of criminal law, criminology, criminal process, forensics, forensic examination, operational and investigative activities (criminal intelligence) and tactics (similar to the Lithuanian and Polish models).

Conclusions. The experience of the Lithuanian Customs shows that the activities of the CCS, as a subject of criminal intelligence and pre-trial investigation, are an effective tool for preventing and combating smuggling and other criminal offenses in the customs sphere. It ensures the protection of the rights and legitimate interests of the individual, promotes productive interaction of the Customs with other law enforcement agencies, as well as international customs cooperation in the field of law enforcement. The main role in this is played by the presence of developed modern legislation, adapted to the standards of the European Union, and by-laws regulating the organization of the activities of customs authorities as subjects of criminal intelligence and pre-trial investigation. A study of the experience of the Republic of Lithuania shows that the effectiveness of the Customs Service as a subject of criminal intelligence and pre-trial investigation is ensured by clear centralization, a combination of fiscal and law enforcement functions and broad autonomy of the CCS. For Ukraine, it is useful to implement the Lithuanian model of digitalization of data exchange and legislatively establish the full status of a pre-trial investigation body for customs authorities. This will minimize duplication of functions, increase the level of detection of latent customs offenses and ensure compliance with European Union standards. The results of the study demonstrate the relevance of analyzing the above sources in order to borrow experience and implement it for reforming the Customs Service of Ukraine.

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ОРГАНІЗАЦІЙНО-ПРАВОВІ АСПЕКТИ ДІЯЛЬНОСТІ МИТНОЇ СЛУЖБИ ЛИТОВСЬКОЇ РЕСПУБЛІКИ ЯК СУБ'ЄКТА КРИМІНАЛЬНОЇ РОЗВІДКИ ТА ДОСУДОВОГО РОЗСЛІДУВАННЯ: ДОСВІД ДЛЯ УКРАЇНИ

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Мета. Стаття має на меті проаналізувати організаційно-правові аспекти діяльності підрозділів митниці Литовської Республіки, що здійснюють кримінальну розвідку та досудове розслідування, вивчити досвід боротьби з контрабандою та іншими кримінальними правопорушеннями у митній сфері, з метою формування обґрунтованих пропозицій щодо змісту нормативно-правових актів щодо компетенції нового підрозділу української митниці з правоохоронними функціями, в контексті майбутнього Закону України “Про кримінальну розвідку”.

Методи. У статті за допомогою порівняльного аналізу вивчено досвід митниці Литовської Республіки у здійсненні оперативної діяльності, кримінальної розвідки та досудового розслідування, зокрема їх вплив на ефективність запобігання та боротьби з контрабандою, а також іншими кримінальними правопорушеннями у митній сфері. Для аналізу на прикладі Литовської митниці використовується метод тематичного дослідження, який висвітлює організаційно-правові аспекти функціонування Митної кримінальної служби. Для оцінки ефективності Митної кримінальної служби у боротьбі з транскордонною злочинністю використовуються методи експертної оцінки та статистичні дані щодо кількості досудових розслідувань, розпочатих у різні роки. Історичний метод також використовується для відстеження еволюції системи правоохоронних підрозділів Литовської митниці від дати її створення до наших днів.

Результати. У статті досліджується правовий статус та організаційна структура Митної кримінальної служби Митного департаменту при Міністерстві фінансів Литовської Республіки. Аналізується роль оперативної та процесуальної діяльності митних органів як ефективних форм запобігання та протидії контрабанді та транскордонній злочинності, забезпечення фінансової безпеки та ефективного впровадження санкційної політики проти російської держави-агресора. Основна увага приділяється розгляду функцій, прав та обов'язків митної служби у сфері кримінальної розвідки та досудового розслідування, закріплених у законах та нормативних актах Литовської Республіки. Проаналізовано литовський досвід реалізації правоохоронних повноважень у рамках фіскального відомства. Запропоновано наукові рекомендації щодо реформування митних органів України в контексті європейської інтеграції, зокрема інституційної єдності, законодавчого розмежування кримінально-процесуальної відповідальності, а також питань кваліфікації працівників та штатного забезпечення правоохоронних підрозділів.

Висновки. Досвід Литовської митниці свідчить, що діяльність Митної кримінальної служби, як суб'єкта кримінальної розвідки та досудового розслідування, є ефективним інструментом запобігання та боротьби з контрабандою та іншими кримінальними правопорушеннями у митній сфері. Вона забезпечує захист

прав та законних інтересів особи, сприяє продуктивній взаємодії митниці з іншими правоохоронними органами, а також міжнародному митному співробітництву у сфері правоохоронної діяльності. Основну роль у цьому відіграє наявність розвиненого сучасного законодавства, адаптованого до стандартів Європейського Союзу, та підзаконних актів, що регулюють організацію діяльності митних органів як суб'єктів кримінальної розвідки та досудового розслідування. Дослідження досвіду Литовської Республіки свідчить, що ефективність митної служби як суб'єкта кримінальної розвідки та досудового розслідування забезпечується чіткою централізацією, поєднанням фіскальних і правоохоронних функцій та широкою автономією Митної кримінальної служби. Для України корисним є впровадження литовської моделі цифровізації обміну даними та законодавче закріплення за митними органами повноцінного статусу органу досудового розслідування. Це дозволить мінімізувати дублювання функцій, підвищити рівень виявлення латентних митних правопорушень та забезпечити відповідність стандартам Європейського Союзу. Результати дослідження демонструють актуальність аналізу вищезазначених джерел з метою запозичення досвіду та його впровадження для реформування митної служби України.

Ключові слова: митна сфера, правоохоронна діяльність, Митна кримінальна служба, контрабанда, європейська інтеграція.



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