

# MODERN CUSTOMS STRATEGY OF UKRAINE: TRANSFORMATION FOR ECONOMIC SECURITY AND EUROPEAN INTEGRATION

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**Annotation.** This study thoroughly examines the customs doctrine as a strategic guideline for developing Ukraine's customs system amid global economic transformations. The research provides theoretical and methodological foundations for understanding how the customs doctrine relates to customs policy, paradigm, and security.

The analysis establishes that the customs doctrine represents a fundamental theoretical framework of principles and provisions that shapes the strategic vision for customs development and holds a strategic position in the customs regulation system. Research indicates that while customs doctrine and policy are related concepts, they serve distinct functions within a clear hierarchy: doctrine determines strategic objectives ("what and why"), while policy outlines implementation approaches ("how").

The study traces the historical evolution of customs relations in Ukraine, identifying a shift from strict regulatory approaches toward providing greater discretion to participants in customs legal relations. It argues for transforming Ukraine's customs paradigm from a control-fiscal model to a service-security framework that better aligns with European integration goals and globalization challenges.

The research examines the relationship between customs doctrine and customs security, determining that security represents both a key objective facilitated by customs doctrine and a practical measure of its implementation effectiveness. As European integration processes intensify, Ukraine's successful integration into the European customs space depends significantly on adapting Ukrainian customs legislation to EU customs law based on modern customs doctrine principles.

The study emphasizes finding balance between maintaining stable conceptual foundations in customs doctrine while preserving enough flexibility to adapt to emerging economic realities and technological innovations – a critical factor for the effective development of Ukraine's customs system in today's globalized environment.

**Key words:** customs doctrine, customs policy, customs paradigm, customs security, European integration.

## 1. Introduction.

The study of the customs doctrine as a strategic guideline for the development of the customs system of Ukraine is becoming extremely important in the context of global economic transformations and the acceleration of European integration processes. The growth of international trade volumes, the complexity of logistics chains, and the expansion of the spectrum of international economic relations require a fundamental rethinking of the conceptual foundations of the functioning of the Ukrainian customs system. This system must simultaneously protect national economic interests and comply with international standards of customs regulation. During the recovery period after the COVID-19 pandemic and in conditions of geopolitical instability, the customs doctrine becomes critical for ensuring the economic security of the state and creating a favorable environment for the development of foreign economic activity.

The importance of this study is emphasized by the need to change the paradigm of customs regulation in Ukraine - the transition from a predominantly fiscal model to a balanced service-security approach that meets European standards. Digitalization and automation of customs procedures, implementation of risk-based control and harmonization of legislation with EU norms require a clear conceptual basis, which should be provided by the customs doctrine. The lack of a holistic strategic vision of the development of the customs sphere leads to inconsistency of reforms, fragmentation of management decisions and a decrease in the efficiency of customs administration, which negatively affects the competitiveness of the Ukrainian economy in the international arena.

Particularly relevant is the theoretical and methodological substantiation of the relationships between the customs doctrine and related categories – customs policy, customs paradigm and customs security. Establishing clear conceptual relationships between these concepts will allow forming a hierarchical system of strategic and tactical management of the customs sphere, ensuring consistency in the implementation of doctrinal provisions and increasing the adaptability of the customs system to the challenges of globalization. The results of the study will create a theoretical basis for the development of a modern customs doctrine of Ukraine, which will meet national interests, ensure customs security and contribute to the effective integration of Ukraine into the world economic space.

## **2. Analysis of the source base.**

The issues of customs doctrine, policy and security have been studied by many domestic and foreign scholars. The theoretical and methodological aspects of the customs doctrine were considered in the works of A. Voitseschuk, who analyzed the features of the customs space in the context of globalization. The historical development of customs relations in Ukraine and their transformation are highlighted in the studies of O. Bryginets, A. Martsenyuk and D. Prymachenko. The issues of customs security have been studied in detail by I. Novosad, which considers this aspect as an important component of the economic security of the state. A significant contribution to understanding the connection between customs doctrine and European integration processes has been made in studies on the adaptation of Ukrainian customs legislation to the law of the European Union. However, despite the existing scientific developments, the issue of systematic analysis of customs doctrine and its conceptual demarcation with related categories remains insufficiently studied, which necessitates the need for further research in this area.

## **3. Purpose of the study.**

The purpose of the study is a comprehensive analysis of the theoretical and methodological foundations of the formation of the customs doctrine of Ukraine, the establishment of its relationships with related categories of customs law and the definition of conceptual directions of its transformation in the context of European integration processes and global challenges.

## **4. Presentation of the research material.**

Customs in Ukraine has a centuries-old history, dating back to the times of Kyivan Rus. Analyzing all historical periods, O. Briginets, A. Martsenyuk note, it can be argued that the centuries-old evolution of customs relations in Ukraine demonstrates the dynamic development and improvement not only of types of customs, but also of various methods of implementing state customs policy. For a long time, the state's approach was excessively imperative, however, scientists indicate that at the present stage there is a transformation in the direction of providing greater discretion to participants in customs legal relations and adaptation to current social needs. Today, there is a tendency to reduce customs barriers, which is due to the fight against the shadow economy, which remains an acute problem for Ukraine, and its overcoming will allow to significantly activate legal foreign economic activity [1, p. 121-122].

Modern Ukraine is experiencing profound political, economic and social transformations that change the understanding of the role of various state spheres of activity. Foreign economic activity has become one of such important spheres, the importance of which is constantly growing. With the acquisition of independence, Ukraine abandoned the state monopoly on foreign economic activity. Economic liberalization has allowed many business entities to interact directly with international markets. World globalization contributes to the active growth of international exchange of goods, services, information, technologies, intellectual property objects, capital and labor. These global processes directly affect Ukraine, which is facilitated by its advantageous geographical location [2, p. 8].

It should be noted that customs law in the European Union belongs to the oldest legal branches, since the EU itself was formed as an economic union through the creation of a customs union. Initially, this union covered only certain types of goods, but gradually expanded to a general customs union, which became the foundation for European integration processes. The success of Ukraine's European integration directly depends on how effectively the adaptation of Ukrainian customs legislation to the customs law of the European Union is carried out [3, p. 104].

International trade is the most traditional and developed form of international economic relations, constituting an integral part of the world economy. In recent years, a feature of international trade cooperation has become its close relationship with other forms of international economic relations and a significant impact on their development. Equal conditions and benefits for all countries from international trade exist only in economic theory, while in practice these conditions differ significantly. This requires a revision of the conceptual foundations of the development of international trade and the development of effective theoretical and methodological foundations for the formation and implementation of an effective mechanism for regulating these processes. That is why the basis for the interaction of subjects of world economic relations is the customs doctrine with the appropriate tools for regulating international economic relations, aimed at achieving consensus between countries in solving socio-economic problems [4, p. 16].

It should be noted that in Ukrainian discourse and legal practice there are situations when the concepts of "customs doctrine" and "customs policy" are used almost as synonyms. This is especially noticeable in the context of strategic regulation of foreign economic activity, when general approaches to customs administration are discussed without delving into specific mechanisms for their implementation. In such cases, both terms actually denote a comprehensive vision of the state regarding the goals, objectives and principles of customs regulation. This conceptual proximity is most noticeable in regulatory and legal acts of a programmatic nature, development strategies, as well as in scientific literature, where the emphasis is not on operational aspects, but on the philosophy of customs regulation. In such a context, the distinction between doctrine and policy becomes rather conditional, which sometimes leads to their terminological identification or interchangeable use.

Thus, in particular, customs policy, being an integral part of state policy, has traditionally been characterized by a pronounced fiscal orientation, which negatively affected the development of international trade and the competitiveness of domestic producers. The main priority of customs authorities remains the filling of the state budget, which is due to the chronic deficit of budget funds, problems of tax evasion, significant external debt and the need to finance social guarantees for the population. The fiscal orientation of customs policy continues to dominate today. Statistics on the activities of the customs authorities of Ukraine in recent years convincingly demonstrate this trend – customs revenues account for approximately a third of the total revenues of the state budget [5, p. 28].

The world space and, in particular, customs systems are significantly influenced by globalization processes. This influence is intensified with the acceleration of digitalization of economies, which forces countries to form and implement modern, up-to-date customs policies. Such a situation requires increasing the efficiency and flexibility of customs policy, the introduction of rational regulatory mechanisms, modernization of the regulatory framework and improvement of the organizational and institutional structure [6, p. 132].

In this regard, A. Voitseshchuk notes that with the growth of openness of countries to interaction, the customs component of the global economic space is becoming increasingly important. The customs

space is characterized by such features as interpenetration and interaction with other subspaces; anisotropy, which is enhanced under the influence of external factors; heterogeneity in time, territorial and functional dimensions; zonal and sectoral differences; as well as dynamism [7, p. 363].

It is worth noting that the concept of “customs policy” is closely related to such terms as “state policy of regulating foreign economic relations” or “state foreign economic policy”. After the declaration of independence of Ukraine, democratic and economic market reforms that led to the collapse of the socialist system, the state monopoly on foreign trade disappeared. Therefore, the state and its bodies lost the right to directly manage foreign economic relations, retaining only the possibility of regulating them using methods defined by legal acts. Customs policy is an integral part of both the internal and foreign policy of the state. It determines the essence of the activities of the state and its competent bodies in the field of regulating foreign economic relations, organizing customs affairs and protecting national interests, national security and economic sovereignty [8, p. 77].

So, as we see, customs doctrine and customs policy are related, but not identical concepts that have a clear hierarchy and different functional roles. Customs doctrine is a more fundamental concept. It is a theoretical and conceptual system of views, principles and basic provisions that determines the strategic vision of the state regarding the development of customs affairs. It forms the philosophy of the country's customs activities, establishes long-term goals and priorities, and defines conceptual approaches to customs regulation. Customs doctrine is a kind of “constitution” of customs relations that serves as a guideline for the development of specific policies.

Customs policy, in turn, is a practical embodiment of doctrinal provisions. It is a set of specific instruments, mechanisms and measures that the state uses to regulate foreign economic activity in a shorter term. It includes tariff and non-tariff methods of regulation, administrative procedures, control mechanisms, etc. We can say that customs doctrine is a strategic level, and customs policy is a tactical one. Doctrine determines “what to do and why”, and policy – “how to do it exactly”.

Ideally, customs policy should be fully based on the provisions of the customs doctrine, ensuring their consistent implementation. However, in practice, especially in conditions of rapid global changes, customs policy can be more flexible and reactive than the doctrine, which is usually more stable and conservative. Another related concept is the customs paradigm. The Greek word “paradeigma” means “that which determines the nature of the manifestation, manifestation, remaining outside the manifestation”. Accordingly, the paradigm also had a narrower meaning: this was the name of the theory that was accepted as a model (methodology) for solving certain types of tasks or problems. This term was introduced into the methodology of science by G. Bergman, understanding by it certain common principles and standards of methodological research. Today, the concept of “paradigm” is widely used in scientific literature (although in legal scientific literature this term can be found extremely rarely). Initially, it was used in the natural sciences, but later it spread to the field of humanitarian knowledge, acquiring various, sometimes quite contradictory interpretations. This circumstance is obviously connected with the objective difficulties of the correct transformation of concepts with technical reasoning into the humanitarian sphere. Any parallels here do not give an unambiguous interpretation. The reason for this lies in the specificity of technical concepts and the ambiguity of humanitarian ones. It is enough to mention the multiplicity of approaches to such concepts (categories) as legal ideology, objective truth, legal consciousness, legal system, principle of law, civil society, legal relations, etc. [9, p. 24]. Thus, the customs paradigm, in our opinion, is a fundamental conceptual model of customs regulation, which determines the basic theoretical approaches and methodological principles of organizing customs affairs in the state. It forms a kind of intellectual prism through which all processes of customs administration are considered and their analysis is carried out. In the current conditions of global transformations of the world economy, the customs paradigm is in a state of active evolution, transforming from a purely fiscal model to a complex system that encompasses economic, security, regulatory and service aspects.

We also believe that a feature of the customs paradigm is its ability to adapt to macroeconomic challenges, geopolitical changes and technological innovations. Therefore, in the Ukrainian context, there is a gradual change in the customs paradigm from control-fiscal to service-security, which corresponds to the European integration aspirations of the state and the needs of the development of the national economy. This transformation involves the implementation of risk-oriented approaches,

digitalization of customs procedures, simplification of trade while ensuring the appropriate level of control and security of the customs space.

And, finally, it is worth considering the category of “customs security” in general terms.

Thus, I. Novosad notes, in the conditions of globalization, the economic development of a country and the well-being of its population are determined not only by the effectiveness of domestic economic policy. They are also significantly influenced by global factors. That is why understanding the need to conduct an effective foreign economic policy and ensure effective protection of the domestic market in accordance with internationally recognized principles and approaches remains an unresolved scientific dilemma in Ukraine. One of the key aspects of this complex problem is ensuring an adequate level of customs security of the state [10, p. 145].

At the same time, according to the scientist, customs security, as an important component of the economic security of the state, is a complex system of effective economic, legal, political and other measures taken by the state and society to protect the interests (including property interests) of the people and the state in the foreign economic sphere. At the same time, customs security is defined as a state of protection of the economic interests of the state, which ensures, regardless of the presence of any threats, the effective functioning of such processes in the external and internal dimensions:

movement of goods and vehicles across the customs border of Ukraine;

implementation of customs regulation related to determining the amount of customs payments and ensuring their full collection;

application of customs procedures, customs tariff and non-tariff regulation measures;

combating smuggling and violations of customs rules;

performing other tasks assigned to customs authorities [10, p. 145].

Thus, customs doctrine and customs security are closely interconnected, forming a single conceptual space for protecting the national economic interests of the state. Customs doctrine, as a fundamental system of conceptual provisions and principles of the functioning of the customs system, defines strategic guidelines for ensuring customs security. It establishes basic approaches to understanding risks and threats in the customs sphere, determines priority areas of protection and forms an ideological basis for developing specific measures to ensure the security of the customs space. In essence, customs security is one of the key target states, the achievement of which the customs doctrine seeks to ensure. On the other hand, customs security can be considered as a practical criterion for the effectiveness of the implementation of the customs doctrine. The level of ensuring customs security reflects the degree of implementation of doctrinal provisions in the practical activities of customs authorities and the effectiveness of the chosen approaches to customs regulation. Thus, if the customs doctrine determines the coordinate system and sets the vector of development of the customs system, then customs security acts as an indicator of the real state of protection of the customs interests of the state in the context of the implementation of the customs doctrine. Therefore, these concepts are in a relationship of mutual complementarity and conditionality, where the doctrine determines the conceptual principles, and security characterizes the practical state of their implementation.

## 5. Conclusions.

Thus, we believe that the customs doctrine acts as a fundamental theoretical and conceptual system of views, principles and basic provisions that forms a strategic vision of the development of the state's customs affairs. As the analysis shows, it occupies a strategic level in the system of customs regulation, determining “what needs to be done and why”, while, for example, customs policy performs a tactical role, indicating “how to do it exactly.” At the same time, the customs doctrine is closely interconnected with other related concepts, such as customs policy, customs paradigm and customs security, forming a single conceptual space for protecting the national economic interests of the state in the context of globalization processes.



In the Ukrainian context, the transformation of the customs doctrine towards European integration processes is of particular importance, which involves a departure from a purely fiscal model in favor of a comprehensive system that covers economic, security, regulatory and service aspects. This evolution is determined not only by the internal needs of the state, but also by global challenges that affect world trade and international economic relations. The success of Ukraine's European integration directly depends on the effectiveness of the adaptation of Ukrainian customs legislation to the customs law of the European Union, which should be based on the provisions of the modern customs doctrine.

We believe that the customs doctrine of Ukraine should become a kind of "constitution" of customs relations, which will serve as a guideline for developing specific policies and making tactical decisions in the customs sphere. It should establish basic approaches to understanding risks and threats, identify priority areas of protection and form an ideological basis for developing specific measures to ensure the security of the customs area. In the context of constant global transformations, an important characteristic of an effective customs doctrine should be its ability to balance the stability of conceptual foundations and the flexibility necessary to adapt to new economic realities and technological innovations.

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