

Dziubynskyi, Andrii; Pakholiuk, Olena; Dziubynska, Oksana; Shehynskyi, Oleg;
Shehynskyi, Volodymyr

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Customs policy as a tool to stimulate exports under martial law

Andrii Dziubynskyi*

PhD in Economic Sciences, Associate Professor
Lutsk National Technical University
43018, 75 Lvivska Str., Ukraine
<https://orcid.org/0000-0001-5156-9852>

Olena Pakholiuk

PhD in Technical Sciences, Associate Professor
Lutsk National Technical University
43018, 75 Lvivska Str., Ukraine
<https://orcid.org/0000-0002-3484-0468>

Oksana Dziubynska

PhD in Economic Sciences, Associate Professor
Lutsk National Technical University
43018, 75 Lvivska Str., Ukraine
<https://orcid.org/0000-0003-1478-8452>

Oleg Shehynskyi

PhD in Technical Sciences, Associate Professor
Lutsk National Technical University
43018, 75 Lvivska Str., Ukraine
<https://orcid.org/0000-0003-2152-528X>

Volodymyr Shehynskyi

PhD
Lutsk National Technical University
43018, 75 Lvivska Str., Ukraine
<https://orcid.org/0009-0001-9468-5658>

Abstract. The purpose of the article was to study the specifics of the functioning of Ukraine's customs policy under martial law, with a special emphasis on the mechanisms for stimulating export activities and ensuring the efficiency of the state's foreign economic processes. The methods of analysis, synthesis, comparison, generalisation of data and logical conclusion of the analysis were used for the study. An integrated approach allowed for a systematic study of the multifaceted nature of customs policy, which included interrelated components. The use of the abstract and logical method contributed to the formulation of the key areas of modernisation of Ukraine's customs policy in the context of martial law and European integration. The paper examined the peculiarities of Ukraine's customs policy under martial law, analysed the indicators of foreign trade at the beginning of the war and the activities of the State Customs Service. The key objectives of the customs policy were identified: export development, protection of the internal market and support for the competitiveness of Ukrainian goods. For this purpose, customs tariffs with protective and incentive functions were applied in accordance with economic needs and international obligations. Exports declined, particularly in 2022, but stabilised in 2024. The index of physical exports increased, indicating that production processes improved. The agricultural sector suffered the largest losses. At the same time, the EU and Canada's decision to temporarily exempt Ukrainian goods from duties contributed to trade liberalisation. Military actions and the blockade of ports changed logistics: rail transport replaced sea transportation, which complicated

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*Corresponding author

the work of customs due to the increase in the volume of goods flows. It was proposed simplified approaches to export procedures that can stimulate foreign economic activity. The economic effect of the proposed changes was estimated as a basis for new strategic objectives in the field of foreign trade. The practical value of the work is to provide adaptive solutions to the conditions of uncertainty and chaos arising from the martial law in Ukraine, as well as to improve the procedures and processes of foreign economic activity

Keywords: state economic policy; customs; export activity; foreign economic activity; martial rule

Introduction

The hostilities had caused large-scale destructive processes that had complicated foreign trade operations, disrupted traditional logistics chains, limited access to strategically important markets, and significantly reduced the competitiveness of Ukrainian products on the international market. As a result, there had been a significant decline in exports, increased economic losses and risks for the operation of Ukrainian enterprises, which required the development of effective mechanisms for adapting customs policy and foreign trade regulation under martial law. Many sectors of the Ukrainian economy had undergone significant changes as a result of the military conflict. Given the existing external threats that call into question the stability of foreign economic activity and the financial system as a whole, there was a need to develop and implement new approaches to the functioning of the national customs policy, which will contribute to its effective implementation. Customs policy had become one of the most important tools for implementing the protectionist strategy, as it was an important component of state regulation of foreign economic activity. As a country that aspired to EU membership, Ukraine formed its customs policy in accordance with the requirements of international economic institutions and international trade regulations. Important areas in this process included strengthening international cooperation, implementing the best international practices of customs administration, and strategically using the competitive and comparative advantages of the national economy in certain sectors. Ukraine's European integration course was significantly transforming the system of foreign trade regulation, highlighting the need to improve tax and customs mechanisms as key instruments of state policy in the field of international trade. The essence of the state customs policy was the development and implementation of a system of principles and directions of state activity aimed at protecting customs interests, ensuring customs security of Ukraine, regulating foreign trade, protecting the internal market, as well as stimulating the development of the national economy and Ukraine's integration into the world economy.

The analysis of scientific publications showed that researchers paid considerable attention to the functioning of Ukraine's customs policy. The author A. Babiuk (2022) examined in detail the essence of the concepts of "customs" and "customs policy" in the context of regulating foreign economic activity. The study of

K. Blishchuk (2023) organised the mechanisms for improving customs policy in Ukraine within the framework of the European course. T. Borodenko & K. Levchenko (2023) emphasised the effectiveness of customs, which directly affected the implementation of customs policy. The study of the customs policy of Ukraine in the context of uncertainty and martial law was carried out by O. Bondarenko & M. Utkina (2024), who emphasised that martial law and smuggling of goods require an optimal model of legal liability. The presented works analyse the activities of customs authorities in crisis conditions, outline key challenges and suggest areas for improving their performance. The issues of international relations and economic activity in the formation of export policy were covered in the works of K. Dumanska & L. Fedoryshyna (2023). The researchers examined the role of foreign economic relations in ensuring the competitiveness of Ukrainian exports in international markets. D. Kulish (2022) studied the peculiarities of foreign economic activity of the European Union enterprises, in particular, the author analysed the main trends, regulatory mechanisms and factors affecting international trade and investment activity within the EU single market. The topic of international customs regulation and innovations to stimulate exports was studied by A. Mavrommati *et al.* (2024). The researchers carried out an econometric analysis of the competitiveness of olive oil exports in the leading producing countries, considered the key factors affecting export potential, and assessed the effectiveness of industry development strategies. N. Reznik & T. Borovyk (2022) studied the peculiarities of customs and customs policy of the state, analysed its role in regulating foreign economic activity, and outlined areas for improving customs administration. The papers presented were devoted to the introduction of digital technologies, modernisation of customs procedures and creative methods of improving the efficiency of customs administration. Customs policy had become a key instrument of state regulation of foreign economic activity, defining the principles, mechanisms and tools for its implementation. Through the application of scientifically based economic and legal measures, the state regulated export operations, contributing to the optimisation of trade flows, balancing foreign trade turnover and ensuring the protection of national economic interests in the global trade environment.

The purpose of the study was to assess the effectiveness of customs policy in stimulating exports under martial law, its impact on Ukraine's foreign economic activity, and to develop recommendations to minimise negative consequences and strengthen export potential.

Materials and Methods

The information base of the study was based on scientific publications by leading Ukrainian scholars, as well as on the regulatory and legal framework of Ukraine. In particular, the study used the data from Resolution of the Cabinet of Ministers of Ukraine No. 1424 (2021) and Resolution of the Cabinet of Ministers of Ukraine No. 1402 (2023) to conduct a comparative analysis of goods, whose exports were subject to licensing. The data from the Official website of State Statistics Service of Ukraine (2025) were used to calculate the index of physical volume and dynamics of exports of goods in the period 2021-2024.

The study applied a set of scientific methods that provided a systematic analysis of customs policy as a tool for stimulating exports under martial law. The method of analysis was used to study the dynamics of Ukrainian exports in 2021-2024, which made it possible to identify the main trends and assess changes in the country's foreign trade activities. This method was also used to comprehensively analyse the nature and role of customs policy in stimulating foreign economic activity, identify key stages of its evolution, and determine the main mechanisms and instruments of tariff and non-tariff regulation. The synthesis method made it possible to summarise the results of the analysis, outline the key challenges and prospects for the development of the export sector in the context of external and internal threats. Also, the current problems of Ukraine's customs policy were systematised and strategic directions for its improvement were substantiated, taking into account long-term trends in European integration processes and their impact on foreign economic activity. The comparison method was used to identify differences between the legal acts adopted in 2021-2023 regulating customs policy and export operations. The conclusions on the study and evaluation of the effectiveness of customs policy as a tool for controlling foreign economic activity under martial law were made using the method of scientific generalisation.

An integrated approach to analysing the peculiarities of the functioning of Ukraine's customs policy in the context of modern challenges provided an opportunity for a systematic study of its multicomponent structure. The customs policy was considered as a complex system that encompassed numerous interrelated elements that were studied within a single conceptual approach. The application of the abstract and logical method ensured generalisation of the results obtained and identification of strategic directions for modernisation of Ukraine's customs policy in the context of martial law and

European integration transformations, taking into account current legal, economic and geopolitical factors. The integrated use of these methods allowed to form indicators of export operations, which contributed to the identification of the main challenges in the field of customs regulation.

Results and Discussion

Russia's full-scale military aggression against Ukraine, which began in February 2022, has had a significant impact on all aspects of the economy, including foreign trade. Ukrainian exporters had faced many large-scale challenges that have significantly complicated their operations and caused a decline in exports, resulting in significant losses for the country's economy and threatening the stable functioning of many businesses. Despite the large-scale destruction of export infrastructure, logistical difficulties, trade restrictions, and the impact of international sanctions, which significantly reduced Ukraine's foreign trade, the country continued to maintain its presence in international markets. An important factor that complicated export activities was the location of a significant part of production facilities in the areas of active hostilities or in the temporarily occupied territories, which caused additional risks and complications in the production, transportation and sale of products. However, Ukrainian business had demonstrated a high level of adaptability to the new business environment.

In modern environment of economic instability, driven by both internal and external factors, rapid changes in global financial markets and a complex system of international economic relations, managing the country's financial sector had become increasingly challenging. In these conditions of growing number of economic offenses, the integration of customs authorities into the export process had become an important element of the system of combating offenses. Due to their expertise in customs and foreign economic activity, as well as co-operation with customs administrations of other countries and international organisations, the customs authorities played an important role in combating customs fraud and smuggling. Customs security was an important component of the economic security of the state, directly affecting its financial component. Researchers N. Tyurina *et al.* (2023), in their analysis of customs policy and customs authorities' activities, identified the fiscal function as one of the main components of the tasks of customs authorities. The fiscal function of the customs authorities had become the main component of the customs system of each state, and its implementation had been identified as the main reason for the creation of customs authorities. A comparative analysis of public administration of customs showed that tasks related to fiscal policy have become one of the most important for customs administrations.

In Ukraine, the implementation of customs policy was carried out by the State Customs Service of Ukraine,

which performed the functions of the customs administration. M. Utkina *et al.* (2023) noted that the main tasks of the customs authorities were to implement the state policy in the field of combating offenses related to tax and customs legislation, control over the receipt of customs and other payments to state budgets, as well as supervision over the production and circulation of alcohol, alcoholic beverages and tobacco products. The customs authorities of Ukraine were vested with the necessary powers to perform tasks aimed at the effective implementation of the fiscal function. Customs taxes have a direct impact on the financial aspect of economic security, given the broad definition of its components. The stability of the monetary, currency and budgetary systems of the state largely depends on the revenues of customs payments to the state budget. Customs taxes were closely related to the international economic security of the state. Due to the differentiation of customs tariff rates, the customs taxation system performed two key functions: on the one hand, it provided barriers to smuggling and irrational import and export patterns, and on the other hand, it stimulated the free movement of goods, labour and capital, which contributed to the integration of the national economy into the global economic system. The formation of state budget revenues

depended on tax and customs revenues derived from internal and foreign economic activity. The financial stability of the state, which created the conditions for its economic growth, was based on the customs and taxation spheres. The volume and quality of economic activity, which created the preconditions for future economic growth, directly affected the amount of state budget revenues. M. Brookbanks & G.C. Parry (2024) noted that customs policy provided significant budget revenues, protected the internal market by setting customs rates and fees, and stimulated the growth of local production, and was an important component of the state's financial stability. In addition, customs policy guarantees the stable functioning of global trade and promotes the growth of international economic relations. Military aggression, the blockade of the Black Sea, and the seizure of ports in Skadovsk, Kherson, Berdiansk, and Mariupol have led to a significant reduction in Ukraine's export opportunities, causing significant disruptions in the supply of Ukrainian products to world markets (Yakovets & Kovalchuk, 2023). An analysis of the dynamics of Ukrainian exports in 2021-2024, in particular for the period January-October 2024, made it possible to identify the main obstacles and outline opportunities for its further growth in the face of both internal and external threats (Fig. 1).

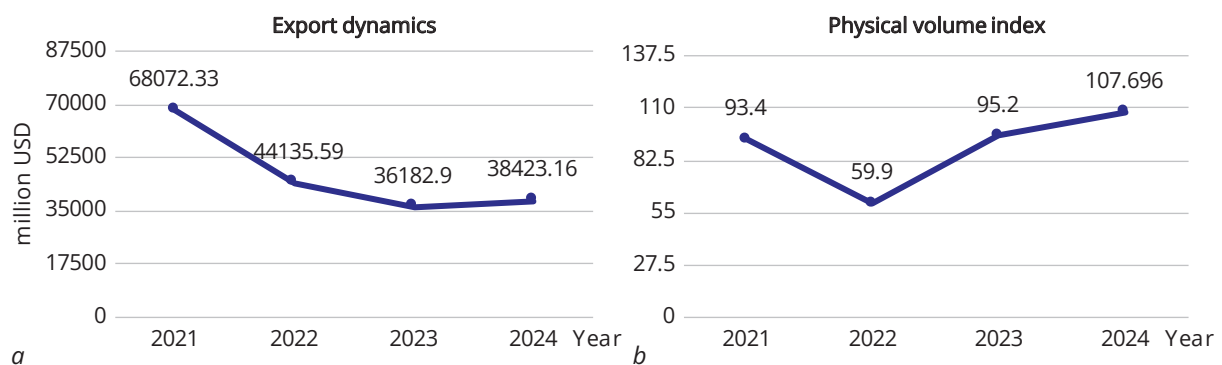


Figure 1. Physical volume index and dynamics of exports of goods for the period 2021-2024

Note: a – dynamics of exports of goods; b – index of physical volume of goods

Source: based on data from the Official website of State Statistics Service of Ukraine (2025)

The analysis of Figure 1 showed a gradual decline in exports due to the military conflict. The largest decline in exports was recorded in 2022, where the absolute deviation amounted to -23936.7 USD million. At the same time, during the first three quarters of 2024, there was a stabilisation compared to 2023, when the absolute deviation decreased to -1580.9 USD million. According to the physical volume index, there was a significant increase in exports of goods, indicating an improvement in the efficiency of production processes, the restoration of export opportunities, or the adaptation of enterprises to new market conditions.

The problem of exports has had an acute impact on the agricultural sector, as Ukraine was one of the world's leading exporters of grain crops and vegetable

oils. It was noted that in the period from 2021 to 2024, the volume of exports of plant products decreased by 13%, but since 2023 there had been a resumption of positive growth dynamics. Cereals were ranked second in terms of exports, and fats and oils of animal or vegetable origin were ranked third (Fig. 2). The aggregate share of the main categories in Ukraine's total exports in 2024 exceeded 65%, which emphasised their key role in Ukraine's foreign economic activity.

As shown in Figure 2, there was a decline in exports in all product groups in 2023. During the period from 2021 to 2024, there was a tendency for a gradual decrease in exports. The situation with oil exports was important, as they did not show positive dynamics and continued to decline, although the rate of decline gradually

decreased. The largest decline in exports was recorded in 2022 (15.47%), which was due to military aggression,

the destruction of logistics chains, and the blocking of major export routes.

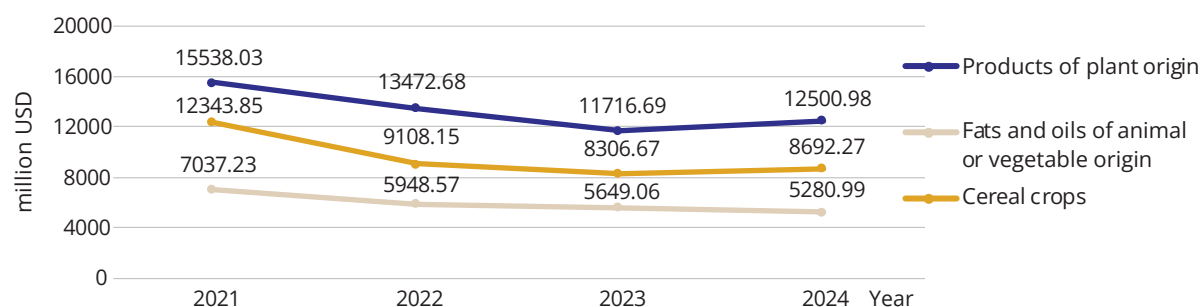


Figure 2. Dynamics of export volumes of the main groups of goods of key importance for foreign trade in 2021-2024

Source: based on data from the Official website of State Statistics Service of Ukraine (2025)

Russia's full-scale invasion of Ukraine in 2022 caused significant changes in trade flows. In the context of military aggression, Ukraine was forced to adjust its customs policy, taking into account the situation at the front and transformations in foreign trade. In particular, in the event of an enemy blockade of the territories, where enterprises with high exports were located, the state changed customs rates for imports of similar goods, which reduced dependence on supplies from the respective territories (Mavrommati *et al.*, 2024). Given the conditions of martial law, Ukraine needs to focus on improving customs procedures and developing partnerships with the international community. Strengthening Ukraine's position as a dynamic player in the global economy, capable not only of supplying raw materials, but also of producing high-quality products with significant added value, was also crucial. D. Kulish (2022) noted that in this context, protection and support of Ukrainian businesses and producers were key to ensuring the smooth operation of enterprises and

maintaining their competitiveness in international markets, even in times of war. Simplification of customs procedures for imports will also help to optimise the satisfaction of the needs of the population and ensure the defense needs of the state.

In the first half of 2022, export operations were significantly affected by the expansion of the list of goods subject to licensing. It included chicken, beef, and chicken eggs, as well as strategically important products for Ukraine, such as millet, sugar, and oats. At the same time, the government abolished export quotas for rye, buckwheat, and salt, effectively limiting the export of these goods. For customs clearance of goods whose exports required licensing, it was necessary to submit a permit document – a license issued by the Ministry of Economy. Under martial law, the procedure for issuing licenses was simplified by reducing the list of documents required to obtain an export license. In 2024, significant changes took place, as a result of which about ten items of goods were switched to a zero-volume quota (Table 1).

Table 1. Comparative analysis of goods subject to licensing for 2022 and 2024

Product name	2022	2024	Notes
Meat of domestic chickens	No quota set	Quota set (0 tons)	Transition to a zero-volume quota
Eggs of domestic chickens	No quota set	Quota set (0 tons)	
Cattle, live	No quota set	Quota set (0 tons)	
Meat of cattle, frozen	No quota set	Quota set (0 tons)	
Meat and edible offal, salted or in brine, dried or smoked	No quota set	Quota set (0 tons)	
Millet	No quota set	Quota set (0 tons)	
Sugar	No quota set	Quota set (0 tons)	
Oats	No quota set	Quota set (0 tons)	No significant changes
Rye	Zero quota (0 tons)	Zero quota (0 tons)	
Buckwheat	Zero quota (0 tons)	Zero quota (0 tons)	
Salt suitable for human consumption	Zero quota (0 tons)	Zero quota (0 tons)	
Mineral or chemical fertilisers	Zero quota (0 tons)	Zero quota (0 tons)	
Liquid fuel (fuel oil)	Zero quota (0 tons)	Zero quota (0 tons)	
Coal, anthracite	Zero quota (0 tons)	Zero quota (0 tons)	
Natural gas of Ukrainian origin	Zero quota (0 cubic meters)	Zero quota (0 cubic meters)	

Source: Resolution of the Cabinet of Ministers of Ukraine No. 1424 (2021), Resolution of the Cabinet of Ministers of Ukraine No. 1402 (2023)

An analysis of Table 1 showed that prior to the introduction of martial law, legal documents contained various lists of goods with export quotas. This indicated a change in approaches to regulating the export of certain goods, which could indicate the introduction of stricter restrictions to maintain economic stability and strengthen the country's security. At the same time, some goods, such as rye, buckwheat, salt, fertilisers, liquid fuels, coal, and gas, whose export quotas remained unchanged, remained at 0, indicating that the ban on exports of strategically important goods was continued. Basically, the zero quotas were introduced for goods that did not have quotas in 2022, which can be explained by the need for stricter export control during martial law. Customs declarations for export goods were processed according to procedures that have remained unchanged since the pre-war period.

The customs policy of Ukraine was a system of measures and regulations that govern the movement of goods and services across the state border, as well as determined customs tariffs, procedures, standards and norms that created conditions for international trade. As noted by L.V. Kononenko *et al.* (2023), it was a key element of the state's economic strategy, as it affected economic growth, regulation of foreign economic activity, maintaining a balance between imports and exports, and protecting the national market from excessive external influence.

The main objectives of Ukraine's customs policy were to stimulate exports, protect the internal market from uncontrolled imports, and increase the competitiveness of national products. To achieve these objectives, customs tariffs were introduced, which performed both protective and stimulating functions, depending on the current needs of the national economy and Ukraine's obligations under international agreements. As part of this, on June 4, 2022, Regulation (EU) 2022/870 of the European Parliament (2022) on the introduction of temporary trade liberalisation measures aimed at expanding Ukraine's export opportunities within the framework of the implementation of the Association Agreement between Ukraine and the European Union came into force. M. Glukh *et al.* (2022) pointed out that this decision provided for the temporary suspension of a number of tariffs established by the Agreement. In particular, this concerned duties on industrial products, the system of input prices for fruits and vegetables, tariff quotas for agricultural products, anti-dumping duties on goods of Ukrainian origin, and global safeguards that restricted the access of Ukrainian goods to EU markets (Dumanska & Fedoryshyna, 2023). Also, on June 9, 2022, the Canadian government decided to exempt goods of Ukrainian origin from customs duties for a period of up to one year, as reported on the Official website of the Ministry of Economy of Ukraine (2025). Despite the fact that the vast majority of Ukrainian products already enjoyed duty-free treatment under the Canada-Ukraine Free Trade

Agreement, certain categories of goods remained subject to customs regulation. The new decision eliminates these restrictions, creating additional conditions for further liberalisation of trade between Ukraine and Canada (Free Trade Agreement between Ukraine and Canada No. 124_001-23, 2024).

Military operations on the territory of Ukraine and the blockade of seaports have caused significant changes in the structure of logistics supply chains. Before the introduction of martial law, more than 55% of freight transportation in Ukraine was carried out by sea, while rail transport accounted for 33% of transportation and road transport for 12%. Under these conditions, the main share of cargo transportation was accounted for by rail (56%) and road (26%), which indicated a significant redistribution of the functional load between different modes of transport in the country's logistics system (Official website of State Customs Service of Ukraine, 2023). Changes in foreign economic logistics have led to the emergence of new leading regions in the field of exports and imports, which had necessitated the use of modes of transport that were atypical for certain categories of goods. N. Trushkina & T. Serbina (2022) noted that cross-border transportation of significant volumes of grain by road or rail, which were previously considered uncommon, had become commonplace. Such transformations have significantly complicated the functioning of customs authorities, as the capacity of customs offices had proved insufficient to handle new volumes of trade flows. On the one hand, it created additional challenges for customs services, and on the other hand, it negatively affected the quality of control and verification measures. As noted by A. Dziubynskyi *et al.* (2024), optimisation of logistics processes in the context of martial law required an integrated methodological approach that involved strategic planning, operational route adjustment, and effective management of material resource flows, taking into account security challenges. The key task was to predict potential risks and adapt logistics schemes to dynamic changes in the geopolitical environment.

Particular, attention should be paid to regulating inventory management, identifying priority supply routes with a focus on the use of land transport corridors, building critical reserves of strategically important resources, and objectively assessing the volume of products that can be sold in an unstable market environment. Implementation of these measures will help to increase the sustainability of logistics systems, ensure the smooth functioning of supply chains and maintain macroeconomic stability even in crisis situations.

As noted by A. Kashperska & O. Yatsiuk (2024), the main factors that will contribute to the effective development of Ukraine's international trade were:

- ▣ increasing quotas for duty-free supply of goods to EU markets and removing technical obstacles that limit exports to the EU;

- ▣ applying effective methods of representing Ukraine's international interests in the global arena;

- ▣ providing information support to exporters to raise awareness of entrepreneurs about available financial opportunities;

- ▣ improving the quality of transport infrastructure and reducing the customs value of goods.

T. Borodenko & K. Levchenko (2023) pointed out that the basis for accounting for import-export operations was contracts, accompanying documents, licenses, customs, insurance, payment and claim documents. V. Panasyuk *et al.* (2023) noted that an important future trend determining the work of customs authorities was the growth of e-commerce in international trade. Optimisation of the document flow of enterprises involved in foreign economic activity involved the implementation of a number of strategic measures: a) introduction of a system of registers and journals that accumulate information resources on the organisation's foreign economic activity, with their structuring by main categories; b) disclosure of financial information confirming the completion of business transactions, as well as non-financial data that serve as the basis for financial reporting; c) disclosure of data in internal documents kept in the Thus, customs policy functions as an important tool for export promotion.

Improving customs policy should become one of the main areas of post-war reconstruction after the war and during the economic recovery process. This process will contribute to reforming the country's economic system, increasing its sustainability and ensuring national security. The authors N.I. Vlasjuk & Y.I. Momryk (2024) noted that optimisation of customs clearance procedures by harmonising customs procedures in accordance with the standards of the European Union will help to reduce bureaucratic barriers and reduce the time required to cross the border. These measures will help increase the efficiency of foreign economic activity and reduce transaction costs for business entities. The introduction of modern technologies in the customs sphere through the use of innovative technical means and digital solutions will help to improve customs control and increase its efficiency. The digitalisation of customs procedures, the introduction of electronic declaration and automated risk analysis systems will not only reduce the time for checking goods, but also reduce corruption risks. Scholar A. Babiuk (2022) argued that the development of customs infrastructure was important due to the changing geography of logistics directions of foreign economic activity, which required the opening of new checkpoints across the state border. Equipping these checkpoints with modern equipment, attracting qualified personnel, and resolving the issue of providing housing for customs officers will help to increase the efficiency and security of customs control. The opening of additional checkpoints will optimise the flow of goods and reduce the burden on existing infrastructure. According to

L. Dermanska (2022), the introduction of transparent and predictable customs regulations through the harmonisation of customs legislation with the EU norms and ensuring the transparency of customs clearance procedures will create favourable conditions for the development of export-oriented business and increase the country's investment attractiveness. A. Kashperska & O. Yatsiuk (2024) argued that ensuring effective tax regulation of foreign economic activity through the development and implementation of effective mechanisms for monitoring and controlling prices for imported goods, especially those imported under preferential conditions, will avoid abuse and increase the economic efficiency of preferential customs regimes. Thus, improving customs policy in the postwar period is an important component of ensuring sustainable economic development of Ukraine, creating conditions for expanding foreign economic relations and integrating the country into the European economic space.

Conclusions

The customs policy of Ukraine was a set of legal and regulatory measures and regulations that determined the procedure for the movement of goods and services across the state border, defining customs tariffs, procedures, standards and norms that created conditions for international trade. Because it had a direct impact on economic growth, international economic activity control, maintaining an ideal balance between imports and exports, and shielding the internal market from undue external influence, customs policy was essential to the nation's economic strategy. The main directions of Ukraine's customs policy were to stimulate exports, minimise the risks associated with uncontrolled imports and ensure the competitiveness of national products in international markets. The analysis of regulatory acts demonstrated systematic work aimed at improving customs regulation, taking into account the economic conditions and challenges of the global market of Ukraine. Prior to the introduction of martial law, there was a significant diversity in the list of goods for which export quotas were set. Mostly, zero-volume quotas were introduced for goods that did not have quotas in 2022, which can be explained by the need for enhanced export control during martial law. The process of issuing customs declarations for goods subject to the export regime continues to be carried out in accordance with the procedures established before the outbreak of war. As a result of the hostilities and the blockade of seaports in Ukraine, the structure of supply chains had changed significantly. Since February 2022, the majority of cargo transportation had been carried out by rail and road, which had indicated a significant transformation in the structure of the functional load between different modes of transport in the national logistics system. The most significant decline in exports was recorded in 2022, but in the first three quarters of 2024, there was a stabilisation

compared to 2023. This problem had had a significant impact on the agricultural sector, as Ukraine was one of the world's key exporters of grains and vegetable oils. An analysis of the dynamics of exports of plant products during the period of martial law showed a decline. Since 2023, there had been a positive trend of gradual recovery and growth in exports. Changes in foreign economic logistics had led to the formation of new leaders among the regions in the export of goods, which had necessitated the use of non-traditional modes of transport for certain groups of goods. The study determined the elements that will help Ukraine's international trade grow successfully. After the end of the military conflict and in the process of economic recovery, the improvement

of customs policy should become one of the priorities of post-war reconstruction. Further scientific research should include an analysis of the reform of the country's economic system in order to strengthen its sustainability, strengthen national security and identify strategic directions for modernising customs policy in the context of post-war recovery and integration into the European economic space.

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Conflict of Interest

None.

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Митна політика як інструмент стимулювання експорту в умовах воєнного стану

Андрій Дзюбинський

Кандидат економічних наук, доцент
Луцький національний технічний університет
43018, вул. Львівська, 75, м. Луцьк, Україна
<https://orcid.org/0000-0001-5156-9852>

Олена Пахолюк

Кандидат технічних наук, доцент
Луцький національний технічний університет
43018, вул. Львівська, 75, м. Луцьк, Україна
<https://orcid.org/0000-0002-3484-0468>

Оксана Дзюбинська

Кандидат економічних наук, доцент
Луцький національний технічний університет
43018, вул. Львівська, 75, м. Луцьк, Україна
<https://orcid.org/0000-0003-1478-8452>

Олег Шегинський

Кандидат технічних наук, доцент
Луцький національний технічний університет
43018, вул. Львівська, 75, м. Луцьк, Україна
<https://orcid.org/0000-0003-2152-528X>

Володимир Шегинський

Доктор філософії
Луцький національний технічний університет
43018, вул. Львівська, 75, м. Луцьк, Україна
<https://orcid.org/0009-0001-9468-5658>

Анотація. Метою статті було дослідження специфіки функціонування митної політики України в умовах воєнного стану з особливим акцентом на механізми стимулювання експортної діяльності та забезпечення ефективності зовнішньоекономічних процесів держави. Для дослідження використовувались методи аналізу, синтезу, порівняння, узагальнення даних та логічне виведення аналізу. Комплексний підхід дозволив системно дослідити багатогранність митної політики, що включало взаємопов'язані компоненти. Використання абстрактно-логічного методу сприяло формулюванню ключових напрямів модернізації митної політики України в умовах воєнного стану та євроінтеграції. В роботі розглянуто особливості митної політики України в умовах воєнного стану, проаналізовано показники зовнішньої торгівлі на початку війни та діяльність Державної митної служби. Визначено ключові завдання митної політики: розвиток експорту, захист внутрішнього ринку та підтримка конкурентоспроможності українських товарів. Для цього застосовувалися митні тарифи з захисними й стимулюючими функціями відповідно до економічних потреб та міжнародних зобов'язань. Спостерігалось скорочення експорту, зокрема у 2022 році, проте у 2024 році відзначено його стабілізацію. Індекс фізичного обсягу експорту зріс, що свідчило про покращення виробничих процесів. Найбільших втрат зазнав агропромисловий комплекс. Водночас, рішення ЄС і Канади щодо тимчасового звільнення українських товарів від мит сприяло лібералізації торгівлі. Військові дії та блокада портів змінили логістику: залізничний транспорт замінив морські перевезення, що ускладнило роботу митниць через збільшення обсягів товаропотоків. Запропоновано спрощені підходи до експортних процедур, що можуть стимулювати зовнішньоекономічну активність. Оцінено економічний ефект запропонованих змін як основу для нових стратегічних завдань у сфері зовнішньої торгівлі. Практична цінність роботи полягає в наданні адаптаційних рішень до умов невизначеності та хаотичності, що виникають через воєнний стан в Україні, а також у вдосконаленні процедур та процесів зовнішньоекономічної діяльності

Ключові слова: державна економічна політика; митна справа; експортна діяльність; зовнішньоекономічна діяльність; воєнний режим