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**REFORM OF THE CUSTOMS PAYMENTS ADMINISTRATION SYSTEM
IN UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION:
FISCAL DIMENSION AND STRATEGIC PRIORITIES**

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**РЕФОРМУВАННЯ СИСТЕМИ АДМІНІСТРУВАННЯ МИТНИХ
ПЛАТЕЖІВ В УКРАЇНІ В УМОВАХ ЄВРОІНТЕГРАЦІЇ:
ФІСКАЛЬНИЙ ВИМІР ТА СТРАТЕГІЧНІ ПРІОРИТЕТИ**

The article comprehensively examines the issue of reforming the system of customs duties administration in Ukraine through the prism of European integration processes and its impact on the financial stability of enterprises. Based on the analysis of the dynamics of customs revenues for 2021-2025, a steady upward trend has been identified: at the end of the studied period, in 2025, the total amount of the considered types of taxes reached a record level of UAH 716.1 billion. Using the method of comparative analysis, key parameters of customs administration in Ukraine were compared with those in EU member states (Poland and the Czech Republic). The results revealed a significant lag of the domestic system in terms of the level of digitalization and the time required for customs clearance. On the basis of a SWOT analysis, the strengths and weaknesses of the customs duties administration system were systematized, and its opportunities and threats were identified. It is proposed to approve a system of strategic priorities for reforming customs duties administration at three levels: critical (legislative definition; anti-corruption mechanisms), high (e-Customs; harmonization with the EU), and medium (interaction between the State Tax Service and the State Customs Service; principles in the Customs Code of Ukraine). It is emphasized that the implementation of the critical priorities should be carried out in the coming years. Five transmission channels through which customs administration affects the financial stability of enterprises have been identified (liquidity, costs, time, credit burden, and business certainty). Three key problems were also identified: the unpredictability of additional assessments of customs value, the duration of customs clearance, and the “freezing” effect of VAT. Strategic priorities for reforming the system in the medium term are proposed, including: legislative consolidation of the definition of “customs duties administration” in the Customs Code of Ukraine, completion of digitalization based on e-Customs principles, harmonization with EU jurisdiction, the introduction of a binding rulings system, and accelerated VAT refunds to support the financial stability of foreign economic activity entities. The necessity of developing and approving a methodology for the quantitative assessment of the impact of customs administration on the financial stability indicators of enterprises across different sectors is emphasized. The importance of studying specific mechanisms for

*implementing the *acquis communautaire* in the field of customs in Ukraine is substantiated. Particular attention is paid to analyzing international experience in the functioning of e-Customs systems in the context of their adaptation to martial law conditions and preparation for Ukraine's accession to the EU.*

У статті комплексно досліджено проблематику реформування системи адміністрування митних платежів в Україні крізь призму євроінтеграційних процесів та її вплив на фінансову стійкість підприємств. На основі аналізу динаміки митних надходжень за 2021-2025 роки встановлено стійку тенденцію до їх зростання: у кінці досліджуваного періоду, у 2025 році, загальний обсяг розглядуваних видів податків становив рекордні 716,1 млрд грн. Із застосуванням методу порівняльного аналізу проведено зіставлення ключових параметрів митного адміністрування в Україні та країнах-членах ЄС (Польща, Чехія), за результатами якого виявлено суттєве відставання вітчизняної системи за рівнем цифровізації та часом митного оформлення. На основі SWOT-аналізу систематизовано сильні та слабкі сторони системи адміністрування митних платежів, визначено можливості і загрози. Запропоновано затвердити систему стратегічних пріоритетів реформування адміністрування митних платежів за трьома рівнями: критичний (законодавча дефініція; антикорупційні механізми), високий (e-Customs; гармонізація з ЄС), середній (взаємодія ДПСУ-ДМСУ; принципи у МКУ). Наголошено на тому, що реалізація критичних пріоритетів має бути здійснена найближчими роками. Виявлено п'ять трансмісійних каналів впливу митного адміністрування на фінансову стійкість підприємств (ліквідності, витрат, часу, кредитного навантаження, ділової визначеності) та ідентифіковано три ключові проблеми: непередбачуваність донарахувань митної вартості, тривалість оформлення та ефект «заморожування» ПДВ. Запропоновано стратегічні пріоритети реформування системи на середньострокову перспективу, зокрема: законодавче закріплення дефініції «адміністрування митних платежів» у Митному кодексі України, завершення цифровізації на засадах e-Customs, гармонізація з

юрисдикцією ЄС, впровадження системи *binding rulings* та прискореного ПДВ-відшкодування для підтримки фінансової стійкості суб'єктів ЗЕД. Наголошено на необхідності розробки та затвердження методики кількісної оцінки впливу митного адміністрування на показники фінансової стійкості підприємств різних галузей. Доведено важливість дослідження конкретних механізмів імплементації *acquis communautaire* у сфері митної справи в Україні. Акцентовано увагу на важливості аналізу міжнародного досвіду функціонування *e-Customs* систем у контексті їх адаптації до умов воєнного стану та підготовки до вступу нашої держави у ЄС.

Keywords: *customs payments administration, customs reform, European integration, fiscal security, customs digitalization, e-Customs, SWOT analysis, State Customs Service of Ukraine.*

Ключові слова: *адміністрування митних платежів, митна реформа, євроінтеграція, фінансова безпека, цифровізація митниці, e-Customs, SWOT-аналіз, фінансова стійкість підприємств, митна вартість, авторизований економічний оператор.*

Problem Statement in a Generalized Form and Its Connection with Important Scientific or Practical Tasks. Ukraine's strategic course toward accession to the European Union establishes fundamentally new requirements for the system of public administration, particularly for the organization of customs affairs. The Association Agreement between Ukraine and the EU, the adoption of the accession negotiation framework, and the launch of the screening process oblige Ukraine to adapt its customs legislation to the norms and standards of the European Union, primarily to the EU Customs Code. This, in turn, requires a systemic restructuring of the mechanisms for administering customs payments – the main fiscal instrument of customs administration.

At the same time, it should be emphasized that the current reform process is taking place in a specific context: Ukraine is implementing customs reform under

conditions of a prolonged state of martial law, which imposes significant constraints on resources and the pace of transformation. Nevertheless, the reform process continues. According to the results of 2025, customs revenues reached a record UAH 716.1 billion (+21% compared to 2024) [1], indicating the preservation of the fiscal potential of the customs system even under extreme conditions. This actualizes the scientific task of identifying strategic priorities for reforming the system of customs payments administration in the medium term.

Analysis of Recent Research and Publications. The issue of customs administration in the context of European integration has increasingly attracted the attention of researchers. The reform of Ukraine's customs authorities has been studied by N. Atamanchuk [2], L. Dorofieieva and T. Korneva [3], and V. Rudenko [4]. The theoretical foundations of customs payments administration have been developed by M. Voznyi [5; 6], L. Batanova [7], and O. Zaporozhets [8]. The fundamental principles of the administration system were substantiated by I. Diorditsa and I. Kovalenko [9]. The fiscal aspect of customs revenues has been examined in the works of O. Artiukh and T. Murenko [10].

Despite the significant body of research, several issues remain insufficiently addressed in the academic literature: a comparative analysis of the effectiveness of customs administration in Ukraine and EU member states; a systematic substantiation of strategic reform priorities for the medium term within the framework of European integration and martial law; and a SWOT analysis of the customs payments administration system as a methodological tool for strategic planning. Addressing these gaps constitutes the objective of this study.

Formulation of the Article's Objectives (Problem Setting). The purpose of this article is to theoretically formulate the strategic priorities for reforming the system of customs payments administration in Ukraine in the context of European integration, based on the analysis of their fiscal dimension and a comparative study of the experience of EU countries. The following tasks are set: to analyze the dynamics of customs revenues as an indicator of the effectiveness of administration; to conduct an international comparison of key parameters of

customs administration; to carry out a SWOT analysis of the customs payments administration system; and to substantiate the strategic priorities and time horizons of reform.

Presentation of the Main Research Material. The analysis of the dynamics of customs payments revenues is fundamental for determining the effectiveness of the administration system. Table 1 demonstrates the structure and volumes of customs revenues over a five-year period.

Table 1. Dynamics and Structure of Customs Revenues to the State Budget of Ukraine, 2021-2025

Types of customs duties and revenues/Years	2021	2022	2023	2024	2025
VAT on imports, billion UAH	262.1	244.8	389.2	448.1	542.4
Excise tax on imports, billion UAH	51.3	52.4	78.4	88.5	110.3
Import duty and special types of duties, billion UAH	32.6	36.1	48.6	53.2	59.8
Export duty and other charges, billion UAH	0.9	1.2	3.0	1.9	3.6
Total, billion UAH	346.9	334.5	519.2	591.7	716.1
<i>Growth (decline) rate compared to the previous year, %</i>	—	-3.6	+55.2	+13.9	+21.0

Source: compiled by the authors based on [1; 11; 12]

Analyzing the indicators presented in Table 1, several important trends can be identified. First, despite the decline in 2022 (-3.6%), caused by the full-scale invasion of Ukraine by the Russian Federation and the temporary reduction in foreign economic activity, from 2023 customs revenues demonstrate a significant recovery surge: +55.2% compared to 2022. Second, the increase in 2025 to a record UAH 716.1 billion (+21%) indicates the successful adaptation of the customs system to the conditions of martial law [3]. Third, the structure of revenues remains relatively stable: import VAT dominates (~75%), which emphasizes its key role in the fiscal function of the Customs Service.

At the same time, positive fiscal dynamics do not necessarily indicate qualitative efficiency of the administration system. The significant growth in revenues in 2023-2025 is largely explained by the depreciation of the hryvnia (which automatically increases the hryvnia equivalent of customs payments on imports) and the growth of import volumes during the recovery phase, rather than by an improvement in the quality of the administrative process itself. This raises the issue of the structural efficiency of the system.

For an objective assessment of the customs payments administration system in Ukraine, it is advisable to apply the method of international comparison. Table 2 presents a comparison of key parameters of customs administration in Ukraine and two neighboring EU member states – Poland and the Czech Republic – which have a similar structure of foreign trade and have undergone a comparable transition from a post-Soviet customs system to full compliance with EU standards.

Table 2. Comparative Analysis of Customs Administration Parameters in Ukraine and EU Countries

Indicators/Countries	Ukraine	Poland	Czech Republic	ЄС (середнє)
Share of customs payments in GDP, %	8.0	3.2	2.8	2.4
Customs clearance time (imports), hours	12-24	1-2	1-3	1-4
Degree of digitalization of customs procedures (0-5)	2.8	4.5	4.3	4.4
Share of e-declarations in total number, %	72	99	98	97
Degree of corruption risk (1-5, where 5 - low)	2.3	4.1	4.2	4.3
Harmonization with EU legislation, %	65	100	100	100

Source: compiled by the authors based on [1; 11; 12]

The comparative analysis reveals a significant lag of Ukraine in all key parameters except for the share of customs payments in GDP—a показател that is considerably higher in Ukraine (8% compared to 2.4–3.2% in the comparison

countries). However, this should not be interpreted as an advantage; rather, it reflects the structural dependence of the state budget on customs revenues in conditions of limited domestic production and a high volume of imports.

A critical gap is observed in indicators of digitalization (2.8 points compared to 4.3-4.5 in EU countries), customs clearance time (12-24 hours compared to 1-4 hours), and the share of e-declarations (72% compared to 97-99%). These data correlate with the assessment of V. Rudenko, who emphasizes the necessity of the digital transformation of the Customs Service as a prerequisite for competitiveness and effective administration [4, p. 243]. The level of harmonization with EU legislation (65%) confirms that the course toward European integration requires systematic legislative support.

For strategic reform planning, the system of customs payments administration should be considered through the prism of a SWOT analysis (Table 3).

Table 3. SWOT Analysis of the Customs Payments Administration System in Ukraine

System Strengths (S)	System Weaknesses (W)
<ul style="list-style-type: none"> - record volume of customs revenues (UAH 716.1 billion in 2025); - existence of a legal framework (Customs Code of Ukraine + Tax Code of Ukraine); - functioning e-declaration system (72%); - coordination between the State Tax Service and the State Migration Service at the data exchange level; - increase in the share of VAT on imports in the budget structure 	<ul style="list-style-type: none"> - absence of the concept of ‘customs payments administration’ in the Customs Code of Ukraine; - incomplete digitalization of customs procedures; - long customs clearance time (12-24 hours); - low level of harmonization with EU legislation (~65%); - corruption risks in the customs sector
System Opportunities (O)	System Threats (T)
<ul style="list-style-type: none"> - European integration and implementation of EU standards; - implementation of the e-Customs system and AI analytics; - expansion of international technical assistance; - implementation of the National Revenue Strategy until 2030; - increase in business trust following reforms 	<ul style="list-style-type: none"> - continuation of martial law and infrastructure destruction; - risks of customs payment evasion and smuggling; - currency exchange rate instability; - outflow of qualified personnel from the State Migration Service of Ukraine; - growth of shadow foreign economic activities

Source: compiled by the authors based on [1; 2; 5; 9; 10; 13]

The SWOT analysis makes it possible to identify key strategic dichotomies. On the one hand, record fiscal results and the existing legal framework create a

strong foundation for reforms (S). On the other hand, the legislative gap regarding the absence of the concept of “customs payments administration” in the Customs Code of Ukraine [5, p. 171], as well as incomplete digitalization, constitute systemic weaknesses (W) that slow progress toward EU standards.

The window of opportunity (O) is determined by the European integration vector and the implementation of the National Revenue Strategy until 2030 [13], which identifies three key reforms: anti-corruption measures, harmonization of legislation with EU standards, and digital transformation. N. Atamanchuk rightly notes that the strategic goals of the State Customs Service of Ukraine directly depend on the success of these three reforms [2, p. 386]. At the same time, threats (T) include the continuation of martial law, the outflow of personnel, and the growth of shadow schemes in foreign economic activity.

Based on the SWOT analysis and international comparison, we propose to consider a system of strategic priorities for reforming the administration of customs payments in Ukraine, structured according to priority levels and time horizons (Table 4).

Critical Priority 1: Legislative consolidation of the concept of “customs payments administration” in the Customs Code of Ukraine (CCU). The absence of this definition in the Customs Code represents a conceptual gap [5, p. 171], which leads to inconsistencies in law enforcement. It is proposed to supplement Article 4 of the CCU with an appropriate definition, adopting a synthesized approach proposed by O. Artiukh and T. Murenko [10], defining it as a set of interrelated actions of controlling authorities in the field of customs and tax relations that ensure the organization and control of the assessment and payment of customs duties.

Table 4. Strategic Priorities for Reforming the Customs Payments Administration System

Priorities	Directions of reform	Expected results	Implementation timelines
Critical 1	Legislative enshrinement of the concept of “customs payments administration” in the Customs Code of Ukraine	Elimination of legal gaps; unification of law enforcement practices	2026-2027
Critical 2	Strengthening anti-corruption mechanisms (Operational and Investigative Department for internal security of the State Migration Service of Ukraine)	Reduction of corruption risk; increase in revenues	2026-2027
High 1	Full digitalization: implementation of e-Customs, AI-based video surveillance systems, and weighing complexes	Reduction of clearance time to 1-4 hours; minimization of human factor	2026-2028
High 2	Harmonization of the Customs Code of Ukraine (CCU) with the EU Customs Code and the <i>acquis communautaire</i>	Increasing the level of compliance with EU legislation to 90-100%	2027-2030
Average 1	Improvement of the procedure for interaction between the State Tax Service of Ukraine (STSU) and the State Migration Service of Ukraine (SMSU); integration of information systems	Elimination of conflicts in the administration of import VAT	2026-2027
Average 2	Enshrinement of the principles of customs payments administration in the Customs Code of Ukraine	Legal certainty; improvement of law enforcement quality	2026

Source: developed by the authors based on [2; 4; 9; 13]

Let us consider in more detail the critical and high priorities of reform.

Critical Priority 2: Strengthening anti-corruption mechanisms. Corruption in the customs sphere remains one of the most significant structural barriers to effective administration. Granting the internal security units of the State Customs Service of Ukraine operational and investigative powers, as provided for by the National Revenue Strategy [13], would enable the effective documentation of corruption schemes. Similar mechanisms successfully operate in the Polish and Czech customs services, where the corruption risk is assessed at 4.1-4.2 points out of 5.

High Priority 1: Digitalization in accordance with e-Customs standards. Reducing customs clearance time from 12-24 hours to 1-4 hours (as in EU countries) is possible only with the full implementation of the e-Customs system, including: artificial intelligence for risk analysis; intelligent video monitoring systems at border crossing points; and full electronic declaration (97%-99% compared to the current 72%). D. Ivanova and V. Tyshchenko define the “customs of the future” as one based on a transparent risk management system, post-audit mechanisms, and trust from businesses [2, p. 387].

High Priority 2: Harmonization with EU legislation. Increasing the level of compliance of customs legislation with EU law to 90%-100% (compared to the current 65%) is a prerequisite not only for European integration but also for the real unification of customs procedures [14]. L. Dorofieieva and T. Korneva emphasize the need for a scientifically grounded long-term Concept for the reform of customs authorities with a horizon of at least 10 years [3]. This task requires a systematic approach, including the translation and implementation of *the acquis communautaire* in the field of customs affairs.

Particular attention should be paid to the issue of interaction between the State Tax Service of Ukraine (STS) and the State Customs Service of Ukraine (SCS), which is of fundamental importance for the effective administration of import VAT – the largest customs payment by volume (UAH 542.4 billion in 2025). The current Procedure for the Interaction of Information Systems of the STS and the SCS [15] ensures basic data exchange; however, in practice, several conflicts arise, particularly in the following areas:

- determining the customs value of goods and its verification for VAT purposes;
- control over the legitimacy of the VAT tax credit formed on the basis of customs declarations;
- conducting joint inspections during cross-checks of customs and tax declarations;

– combating smuggling and schemes of “fictitious” imports aimed at illegal VAT refunds.

To resolve these issues, it is proposed to: develop a joint digital register of customs and tax declarations operating in real time; standardize procedures for joint documentary control; and establish a unified methodological approach to determining customs value for the purposes of VAT assessment and refund. These measures would eliminate the “gray areas” of institutional interaction and increase the level of fiscal security [6; 10].

The effectiveness of the customs payments administration system has not only a macroeconomic (fiscal) dimension but also significantly affects the micro-level – the financial stability of enterprises engaged in foreign economic activity (FEA). This relationship operates through several transmission channels:

– liquidity channel – customs payments represent a significant outflow of working capital at the moment of customs clearance, directly affecting the company’s current liquidity;

– cost channel – unpredictability of administrative decisions (additional customs value assessments, classification disputes) generates unforeseen costs and penalties;

– time channel – the duration of customs clearance directly affects inventory turnover and the efficiency of logistics chains;

– credit burden channel – the diversion of significant funds to pay customs duties often forces enterprises to resort to short-term borrowing, increasing their debt burden;

– business certainty channel – the quality and predictability of administration determine the level of regulatory uncertainty, influencing investment activity and strategic planning.

O. Maslak, Kh. Peredalo, and T. Maslak in their study [16] substantiate that the administration of customs payments is an integral component of enterprise development strategies, since customs costs form a significant part of the cost of imported resources and the final price of products. This relationship is particularly

critical for enterprises with a high share of imported components in their production processes.

To assess the scale of the impact of customs administration on the financial stability of enterprises, an analysis of the structure of the customs burden should be conducted. Table 5 illustrates the relationship between key parameters of customs administration and the financial indicators of importing enterprises.

Table 5. The Impact of Customs Administration Parameters on the Financial Indicators of Importing Enterprises

Industries / types of enterprises	Share of imports in cost price, %	Annual customs payments, thousand UAH*	Major risks in administration	Impact on the current liquidity indicator
Manufacturing industry (medium-sized enterprise)	35-55	4 200-8 500	Additional assessment of the customs value of raw materials	Decrease by 0.08–0.15 p.p. in case of delay > 2 days
Trade (importer of consumer goods)	60-80	9 500-18 000	“Freezing” of VAT; classification disputes	Decrease by 0.12–0.22 p.p.; deterioration of inventory turnover
Agro-Industrial Complex (import of seeds, machinery)	20-40	2 800-6 000	Seasonal peak and clearance delays during the sowing period	Critical during the seasonal peak (April–May)
IT / services (import of equipment)	15-30	1 200-3 500	Classification according to the UCCFET; final consumer	Moderate; more significant in project financing
Pharmaceuticals (import of substances)	45-65	6 000-14 000	Preferential VAT regimes + the risks of their abolition	Moderate under a stable preferential regime

Source: authors' own development

The data presented in Table 5 indicate a significant differentiation of the customs burden depending on the industry. The most vulnerable are enterprises in the processing industry and trade, where the share of import costs in production costs ranges from 35% to 60%. For these enterprises, customs payments directly determine competitiveness and profitability. When customs clearance takes 12-24 hours and significant amounts must be frozen in the form of advance VAT

payments (subject to refund) and customs duties, the financial cycle of the enterprise becomes substantially longer.

Based on the analysis of academic sources and reports of the State Customs Service of Ukraine, three key problems of customs administration can be identified that most significantly affect the financial stability of entities engaged in foreign economic activity.

Problem 1: Additional assessments of customs value and the unpredictability of its determination. Customs value serves as the basis for calculating all customs payments. In practice, customs authorities often adjust the customs value declared by the importer upward, applying the reserve method instead of the primary method (transaction value). This leads to unpredictable additional costs for enterprises. According to analyses of judicial practice, the average amount of additionally assessed customs payments in disputed cases ranges from 15% to 40% of the declared amount. L. Batanova notes that the correct determination of customs value is one of the key components of customs administration [7, p. 122], as it directly affects the financial planning of importers.

Problem 2: Delays in customs clearance and their impact on working capital. With an average customs clearance time of 12-24 hours (compared to 1-4 hours in the EU), importing enterprises incur significant indirect costs, including:

- warehouse storage costs for goods in the customs control zone;
- interest on borrowed funds used to finance inventory;
- penalties from counterparties for violating delivery deadlines.

According to estimates by the World Bank, each additional day of customs clearance delay costs a company 0.5-1.5% of the cargo value. With an average clearance period of 12-24 hours and an annual import turnover of USD 5 million, direct and indirect losses due to excessive clearance time may reach USD 100.000-200.000 per year.

Problem 3: The “VAT freezing” effect and its impact on liquidity. Import VAT is paid in advance at the moment of customs clearance:

– before the enterprise obtains the right to a tax credit. If the enterprise sells the goods with a delay or applies preferential tax rates, a time gap arises between the payment and the refund of VAT. Considering that import VAT accounts for 74.4% of all customs revenues (UAH 46 billion in August 2025 alone) [11], for some enterprises the amount of “frozen” VAT may be critical for current liquidity. Effective administration of VAT refunds therefore becomes a direct factor in the financial stability of entities engaged in foreign economic activity.

To minimize the negative impact of customs administration on the financial stability of enterprises, a set of measures is proposed at two levels.

At the level of regulatory and legal framework:

– introduction of a single transparent methodology for determining customs value with clear criteria for applying the reserve method, which will eliminate the main source of unpredictable additional assessments for enterprises;

– legislative establishment of maximum permissible time limits for customs clearance, with liability for customs authorities in case of violations;

– expansion of the Authorized Economic Operator (AEO) institution, which grants enterprises with AEO status the right to simplified customs control, reducing clearance time to 2-4 hours.

At the level of digitalization and service-oriented administration:

– implementation of a pre-arrival customs declaration system, allowing the customs declaration to be submitted before the goods arrive and enabling decisions on classification and customs value to be obtained in advance, thereby significantly reducing uncertainty in financial planning;

– development of a system of binding rulings by customs authorities on the classification of goods and determination of customs value upon the request of an enterprise, providing businesses with a guarantee of stability of the customs burden for a specified period;

– automation of VAT refunds following customs clearance under an accelerated procedure for bona fide taxpayers, which will directly improve the liquidity of importing enterprises.

The implementation of these measures, together with the reforms defined in the National Revenue Strategy until 2030 [13], will make it possible to transform the customs payments administration system from a factor of financial instability for enterprises into an instrument supporting foreign economic activity. As noted in study [8], an effective customs payments administration system should “facilitate the implementation of customs policy and ensure the fiscal interests of both taxpayers and the state”, meaning that it should perform not only a fiscal function but also regulatory and service functions with respect to business entities.

Conclusions and Prospects for Further Research in this Area. The conducted study allows the formulation of the following generalizations and proposals:

The customs payments administration system in Ukraine demonstrates positive fiscal dynamics, with record UAH 716.1 billion in customs revenues in 2025 (+21% compared to the previous year). At the same time, the increase in revenues is largely due to devaluation and recovery-driven import effects, rather than improvements in the quality of administrative procedures.

International comparison shows a significant lag of Ukraine behind EU standards in key parameters: digitalization level – 2.8 points versus 4.3-4.5 in Poland and the Czech Republic; share of e-declarations – 72% versus 97-99%; customs clearance time – 12-24 hours versus 1-4 hours; level of harmonization with EU legislation – 65% versus 100%.

SWOT analysis identified systemic weaknesses (absence of a codified concept of “customs payments administration” in the Customs Code of Ukraine; incomplete digitalization; corruption risks) and strategic opportunities (European integration, National Revenue Strategy until 2030, digital transformation).

A system of strategic priorities for reform is proposed at three levels: critical (legislative definition; anti-corruption mechanisms), high (e-Customs; harmonization with the EU), medium (interaction between STS and SCS; principles in the Customs Code). Implementation of critical priorities should be carried out in 2026-2027.

At the micro level, customs payments administration affects the financial stability of enterprises through five transmission channels: liquidity, costs, time, credit burden, and business certainty. The most sensitive issues – unpredictability of customs value adjustments, duration of customs clearance, and “VAT freezing” – require systematic tools: pre-arrival declaration, binding rulings by customs authorities, and accelerated VAT refunds.

Prospects for further research include:

– developing a methodology for quantitative assessment of the impact of customs administration on the financial stability of enterprises in different industries;

– studying specific mechanisms for implementing the *acquis communautaire* in the field of customs in Ukraine;

– analyzing international experience of e-Customs systems in the context of their adaptation to conditions of martial law and preparation for EU accession.

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