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## DIGITALIZATION OF CUSTOMS PROCEDURES: CURRENT STATE AND PROSPECTS

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**Abstract.** The article is aimed at studying the current state of the digitalization of customs procedures in Ukraine and determining the prospects for the development of this process in Ukraine. Improving the electronic document management system at customs is consistent with Ukraine's European integration aspirations. Electronic declarations can not only minimize the time of customs procedures, but also fight corruption, develop international cooperation, and interact with the information systems of government organizations in the country. The purpose of the study is to determine the impact of the digital economy on the transformation of customs in Ukraine and to analyze the existing shortcomings of this system.

The article describes the features and current state of digitalization of customs procedures in the context of simplification of customs control. The state of implementation of modern electronic services for the automation of customs procedures in Ukraine is analyzed. The authors emphasize the need for the development of world trade and the implementation of customs control procedures using communication technologies and electronic communications. The positive aspects of the introduction of information technology are identified. The achievements and problems of the process of reforming modern information technologies in the work of the State Customs Service of Ukraine within the framework of the strategic course of the state development are outlined.

The reduction of customs clearance times can be achieved by introducing such new customs methods: 1) modern risk management processes using a multifunctional declaration system; 2) the widest possible use of post-clearance control methods; 3) gradual transition from transactional control to control based on audit methods; 4) independent control by participants of foreign economic activity over compliance with the law through the introduction of the institute of authorized economic operators. It is emphasized that the introduction of modern digital service technologies into the practice of the State Customs Service of Ukraine will improve the image of this state body both in Ukraine and in the international arena.

**Keywords:** customs, customs control, customs clearance, digitalization of customs procedures, e-customs, taxes, large business taxation.

**JEL Classification:** H 25, G 28

### 1. INTRODUCTION

Today, the digitalization of the economy and society is a priority area of Ukraine's transformation policy. The emergence of the digital economy has contributed to the rapid development of digital transformations, including customs, which is of great importance both for the internal needs of the state and for its integration into the digital single market. The use of digital and information technologies in the transformation of customs increases the efficiency of existing customs processes and facilitates the creation of new ones.

As Ukraine seeks full membership in the EU, its customs policy should be aimed at improving the electronic document management system at customs. After all, the electronic declaration method can not only minimize the time of customs procedures, but also fight corruption, develop international cooperation, and interact with the information systems of government organizations in the country.

The EU Customs Code and the Electronic Customs Initiative contain a clearly defined list of 17 IT systems and a strict schedule for their implementation, which is mandatory for each EU member state (Matsedonska et al., 2021).

The Customs Code of Ukraine provides for an entire chapter, Chapter 5, on Information Technologies and Electronic Information Resources in Customs. According to Article 31. clause 6, the creation and operation of a unified automated information system of customs authorities, an automated customs clearance system and a single state information web portal "Single Window for International Trade" are ensured by the central executive body that implements the state customs policy. The purpose of the study is to determine the impact of the digital economy on the transformation of customs in Ukraine and to analyze the existing shortcomings of this system.

## 2. LITERATURE REVIEW

The emergence of the concept of "Digital Era Governance" (DEG), defined as the transition from "New Public Management" to the latest "digital" governance, is due to the theoretical approaches of P. Dunleavy, H. Margets, S. Bastow and J. Tinkler. Having outlined the basic directions of the digital governance era, the scientists included in their list: reintegration, which involved the involvement of all participants in information communications in interaction on qualitatively new terms, "client-oriented holism" as a prerequisite for reorganizing management approaches to meet the needs of all user groups, and digitalization, which included the use of the potential of digital storage, information processing, and analysis for information communications and governance transformation.

Today, many scientists are studying the topic of digitalization, and everything related to it. And no wonder, because the phenomenon can have a great impact on the work of modern enterprises. Some of the many scholars who also study the role of digitalization in business development and its impact on the organizational structures of enterprises are I. Berezhniuk, O. Gashutina, O. Gudz, A. Gurenko, T. Lazorenko, L. Ligonenko, T. Matsudaira, K. Melnyk, P. Pashko, K. Fomichev, L. Shevchenko, I. Sholom, and others. They made a significant contribution to the study of the topic, and their materials are the sources of many scientific papers.

According to T. Lazorenko and I. Sholom: "In today's market conditions the process of digitalization is one of the determining factors of economic growth of enterprises and society as a whole" (Lazorenko & Sholom, 2020). It is difficult to disagree with them since the digitalization of enterprises causes significant changes. Indeed, digitalization is associated with such processes as changes in the external environment, technological transformation of society and companies, increasing influence of information technology, etc. It is also worth noting that the digitalization of enterprises is not possible without the digitalization of society, because it is essentially one single process. Returning to the work of Lazorenko T. V. and Sholom I. L., we see that they state: "Digital transformation processes are the driving forces that stimulate changes in the business environment, based on the introduction of new technologies, such as big data analysis, cloud technologies or electronic document management" (Lazorenko & Sholom, 2020).

It is certainly true that the business environment is changing with the introduction of information and communication technologies in the enterprise. In addition, it is also noted that there is a transition from a classic "product" organization to a technological one, i.e., organizations are introducing new management models. Such models are focused on the new structure of the company and are based on the use of digital strategy. Many scientists in their studies have repeatedly noted that enterprises are transforming and transforming under the influence of digitalization (Lazorenko & Sholom, 2020).

I. Berezniuk, studying the practice of customs control in Ukraine, summarizes current trends and problems inherent in the customs service in Ukraine; the scientist analyzes in detail the EU regulations that ensure the implementation of customs and post-customs control, and determines the prospects for borrowing European practice in the context of improving customs control in Ukraine. The researcher has determined that the approximation of domestic customs legislation to the provisions of international conventions and agreements is the main step towards improving the efficiency of customs control procedures (Berezniuk et al., 2019).

P. Pashko analyzes the problems of customs control in Ukraine not only through the prism of actualization of integration processes, but also in the context of intensification of transformations of institutional tools in the state. The scientist summarizes that the problems of customs control are primarily related to the imperfections of the current regulatory framework, lack of cooperation between the authorities directly or indirectly involved in the implementation of customs control and customs policy in the state, lack of an effective system of control over the conduct of economic activities by entities participating in foreign economic activity, and the presence of organizational and managerial problems (Pashko, 2020, p. 417).

Tadatsugu Matsudaira believes that customs administrations can improve their efficiency by fully utilizing the potential of existing and new information and communication technology systems to support not only the processing of declarations, but also internal operations and management decision-making. This must be done in tandem with protecting confidentiality and preventing data leakage to maintain the credibility of the customs administration. The same challenges apply to disruptive technologies such as artificial intelligence and scanned image analytics. They offer significant opportunities to improve customs operations if and only if the benefits and outcomes of these technologies and the use of the technologies themselves are clearly defined, agreed upon and controlled (Matsudaira, 2022).

In her research, Shevchenko emphasizes that the introduction of modern digital technologies to serve citizens and enterprises in the practice of the customs authorities of Ukraine will significantly change the attitude of citizens towards the assessment of the customs system of Ukraine and create favorable conditions for all subjects of foreign economic activity, the development of Ukrainian e-customs and the testing of positive foreign experience in the introduction of information systems and technologies in customs. At the same time, the issue of digitalization of customs procedures remains to minimize the corruption component at customs (Shevchenko, 2022).

At the same time, the author's scientific work mainly covers the issues of improving customs in terms of automation and simplification of customs procedures for foreign economic activity (hereinafter - FEA). The authors do not pay attention to the issues of simplification of customs procedures in relation to citizens crossing the customs border and moving across its money, goods, vehicles and other material assets subject to declaration.

### **3. OBJECT, SUBJECT, AND METHODS OF RESEARCH**

The object of research is the digitalization of customs procedures. The subject of the study is the theoretical foundations and organizational mechanisms for the use of information technology (ICT) in customs.

In the study of the peculiarities of information support of customs in Ukraine and the level of informatization of the customs authorities of the state, general scientific research methods (analysis, synthesis, induction, deduction, generalization, and comparison) and special research methods (to analyze the benefits of digitalization of customs procedures in Ukraine - SWOT-analysis) were used.

#### 4. RESULTS AND DISCUSSION

The global economy is dynamic and tends to increase trade volumes but suffers from significant inefficiencies. Despite advances in digital technology, most cross-border trade procedures are still paper-based and involve many stakeholders. The range of uses of IT is unlimited: from automating office workflows to using the Internet to publish and disseminate information, using automated systems for making declarations, managing risks, performing validation, and processing, and issuing permits. In fact, the customs services are experiencing a technological revolution that affects both the technical means of customs control, expert activities, and information support for all customs activities.

Customs in Ukraine include the establishment of the procedure and organization of the movement of goods and items across the customs border of Ukraine, imposition of customs duties, clearance, control, and other measures to implement customs policy in Ukraine (The Customs Code of Ukraine, 2012).

The Ukrainian customs service is also developing in line with global trends. The activities of the customs authorities are aimed at simultaneously ensuring control and law enforcement activities, facilitating all participants in foreign trade activities, simplifying, and accelerating the process of providing customs services. The Customs Service should have a set of tools and mechanisms that would allow it to change the focus of its activities in accordance with the tasks set by the country's leadership, considering the changing external and internal environment of the country's development and other factors.

Automation and digitalization of customs processes and procedures, as well as other cross-border trade processes and procedures, reduce the time that goods spend at the border. This reduces the costs of stakeholders along the supply chain and, in turn, allows companies to increase efficiency by reducing production costs, thus increasing production for export and the domestic market. The essence of the digitalization of customs in Ukraine can be seen in the diagram below (see Figure 1).

The digitalization of customs in Ukraine is represented by the Digital Transformation of Customs (eCustoms) project, to which the EU Public Finance Management Support Program for Ukraine (EU4PFM) provides financial, technical, and expert assistance. The project envisages the creation of an information system for automating the work of customs authorities, the introduction of electronic customs clearance services for foreign economic operators, automation, simplification of customs control and customs clearance processes, creation of analytical and public reporting tools, automation of checkpoints and customs clearance points (<https://customs.gov.ua>).

As part of the EU's Public Financial Management Support Program for Ukraine, the priority task in customs reform is to implement the Common Transit Regime (NCTS), the Authorized Economic Operator (AEO) Program, and the creation of new IT tools. European experts emphasize that systems based on IT solutions should be constantly updated. The main positive result of the joint work is the successful launch of the NCTS platform (the technology underlying the common transit system). On March 17, 2021, Ukraine began the process of implementing NCTS to accede to the Convention on a Common Transit Procedure.

A resolution of the Cabinet of Ministers of Ukraine provided for the implementation of the e-Customs project by the end of 2022 (<https://customs.gov.ua>). The Digital Customs program is aimed at replacing paper-based customs procedures with electronic operations, thereby creating a more efficient and modern customs environment that is in line with the trends in the global economy. The customs authorities strive to further develop digital solutions and services to simplify the activities of economic entities, border services and customs officers, as well as to further apply new technologies, such as big data, cloud technologies, to improve the operational productivity of doing business by participants in foreign economic activity (FEA). The introduction of informatization in the economy significantly reduces the time for production of goods, and the time for customs operations in the customs authorities. In addition, informatization improves the quality of basic functions and, in this regard,

access to a higher level of technology and the standard of living of society as a whole (Pérez Azcárraga et al., 2022).

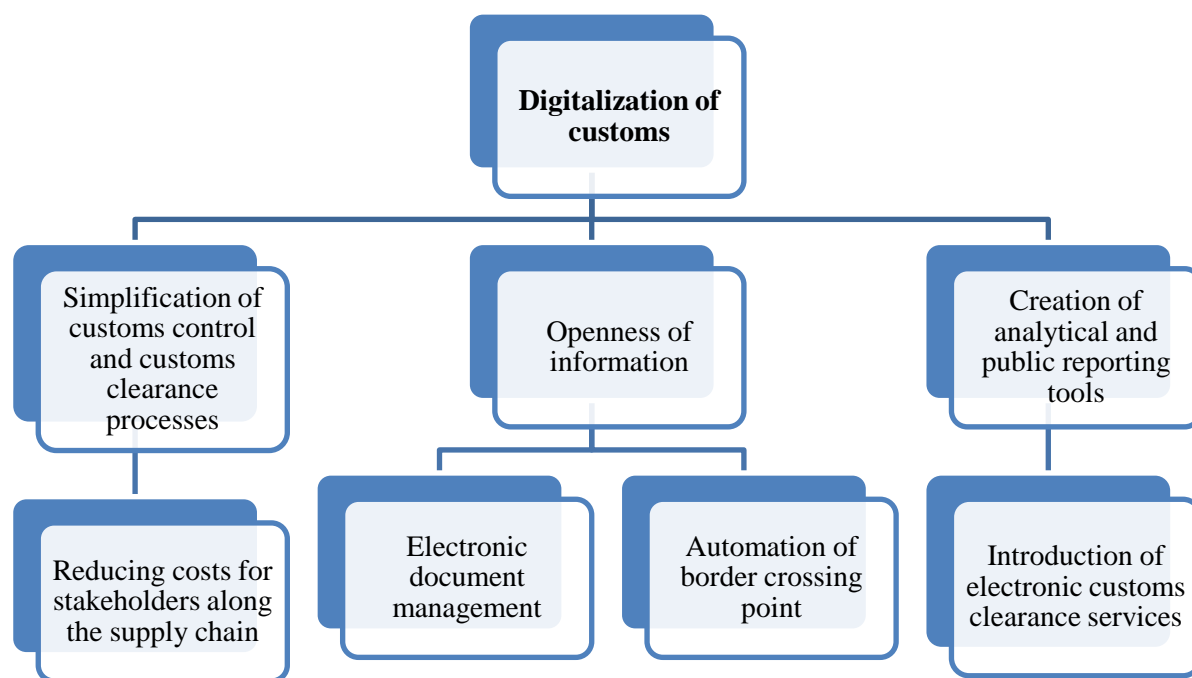


Fig. 1. The essence of customs digitalization

The digitalization of customs is critical not only for solving local logistical and other problems, but also for Ukraine's integration into the Digital Single Market (the EU initiative for the development of cross-border trade and interaction) (Aliciuskas, 2021).

The key sub-projects for the implementation of electronic customs in Ukraine are:

- 1) introduction of 100 percent electronic clearance (fully automated, round-the-clock customs clearance on a "single window" basis - from filling out a declaration for inspection to tracking);
- 2) implementation of a system for tracking the movement of goods by their numbers at all stages (unloading, transportation, storage, customs clearance);
- 3) harmonization of electronic customs documents with EU requirements and introduction of the Single Unified Document (SAD);
- 4) organizing compatibility of the current system of control over the movement of goods in the customs authorities of Ukraine with the European NCTS;
- 5) improving the existing risk management system and establishing the integration of certain databases to control and combat smuggling, duty evasion, etc (Aliciuskas, 2021).

The main legal acts that influenced the introduction of electronic customs in Ukraine are as follows: On October 5, 2006, Ukraine acceded to the International Convention on the Simplification and Harmonization of Customs Procedures (<http://surl.li/nsxcpd>); on September 17, 2008, the Cabinet of Ministers of Ukraine approved the Concept of Creating a Multifunctional Integrated System "Electronic Customs" (<http://surl.li/cbiovl>) and the Action Plan for its implementation by the Resolution No. 1236-r. The "Electronic Customs" project is a new approach to the regulation of foreign economic activity. The customs and tariff control procedures are much simpler and more transparent. This system helps to reduce the time of customs clearance, which will allow customs procedures of goods to be carried out in a single place and at any time (<http://surl.li/vysuoz>).

The modern structure of the "electronic customs" provides centralized monitoring and management of the central and backup databases of the State Customs Service of Ukraine, communication nodes, servers, workstations, software and hardware systems, telecommunications equipment, as well as interaction with external systems.

Functionally, the eCustoms system consists of separate subsystems that operate and interact at different levels (see Fig. 2). The main and most developed subsystem today is the electronic declaration and electronic document management subsystem, which is a set of software and hardware and information and telecommunication systems that ensure the interaction of the subsystems of the declarant (broker) and the customs authority, as well as employees of various customs authorities during the customs control and customs clearance procedures.

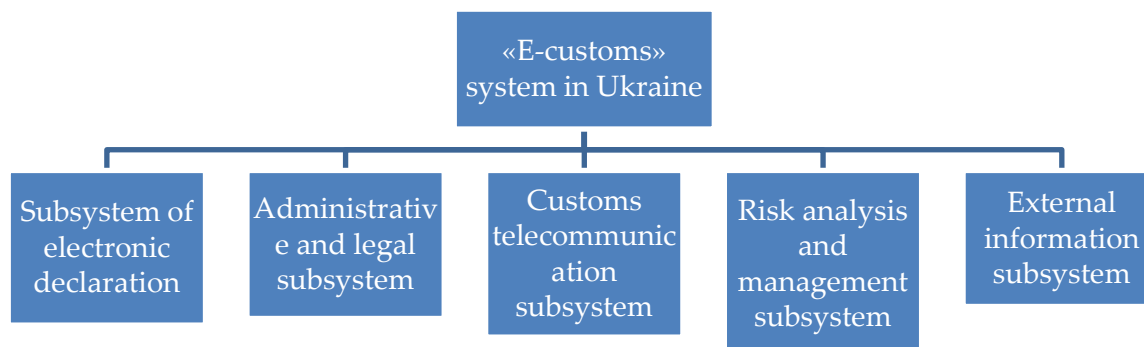


Fig. 2. Functional structure of the "Electronic Customs" system

Source: (<https://customs.gov.ua>)

When economic operators move goods across borders and interact with customs, they experience delays caused by a lack of automation and timely communication between customs. As a result, end customers also experience delays in receiving their goods. eCustoms helps to address these issues by providing the necessary models of cooperation for businesses and governments to ensure efficient information exchange. This optimizes interaction with customs authorities to reduce trade costs for businesses and deliver goods and services faster (see Fig. 3).

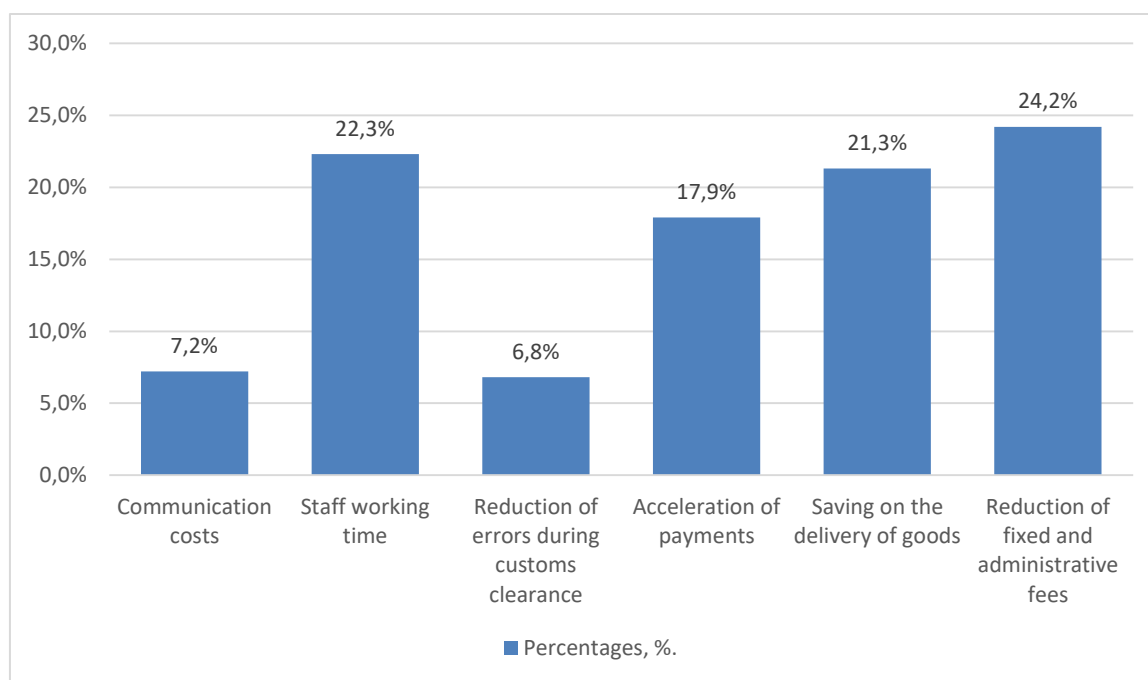


Fig. 3 Impact of e-customs on trade, % cost reduction

Source: Compiled by the authors based on (<http://surl.li/swwqhn>)

Even at the beginning of the introduction of electronic customs, the results were visible, namely the positive effect on trade, at enterprises, for the population and, of course, in the areas of state customs

activity.

From Fig. 3, we see that the largest cost savings came from the automation of payments by 24.2%. Of course, staff productivity has increased by 22.3%, as employees can do more work when some processes do not require their control. E-customs definitely reduce the likelihood of errors, in this case almost 7%, which can occur during customs clearance, as the human factor is always present in the performance of these processes by the staff.

According to the European Union's decisions, "Electronic Customs" is the basis for the creation of a "single window" that other agencies involved in customs are obliged to use.

According to the Customs Code of Ukraine, the "single window" mechanism is a mechanism of interaction between declarants and their representatives with customs authorities, other state bodies, institutions and organizations authorized to exercise control functions over the movement of goods and commercial vehicles across the customs border of Ukraine, which provides for the possibility of one-time electronic submission of documents and/or information through the single state information web portal "Single Window for International Trade" in order to comply with the requirements of the movement of goods and commercial vehicles across the customs border of Ukraine (<http://surl.li/ctgodm>).

The Ukrainian customs office offers a single-window customs clearance. In fact, this means obtaining an electronic decision on the inspection of goods moving across the border. This approach has significantly reduced the time of customs control and control of other government services, reduced financial costs and minimized corruption (<http://surl.li/ctgodm>).

The Single Window allows companies and traders to submit information through a single portal in each individual member state, reducing duplication of documents, time and money. Customs and other authorities can then share this information, ensuring a fully coordinated and transparent approach at the European level.

Tab. 1

*SWOT analysis of the "single window" mechanism*

<b>Strengths</b>	<b>Weaknesses</b>
<ol style="list-style-type: none"> <li>1. simplification of trade procedures</li> <li>2. speeds up the exchange of information</li> <li>3. saving time and money for business during cargo clearance</li> <li>4. creation of conditions for transparent work</li> <li>5. convenient control over the completeness of tax and fee collection</li> <li>6. reducing the level of corruption at customs</li> <li>7. Elimination of bureaucratic rules</li> </ol>	<p>there is a lack of open information on the declaration of goods under the Ukrainian Classification of Goods for Foreign Economic Activity with an indication of exports by individual countries legal regulation is developing more slowly than this mechanism</p>
<b>Opportunities</b>	<b>Threats</b>
<p>joint risk management by regulatory authorities and other parties interested in the commodity flow</p>	<ol style="list-style-type: none"> <li>1. long integration into a single electronic system of some agencies;</li> <li>2. problems with electricity and internet connection, which makes it impossible to use the service</li> </ol>

Source: Compiled by the authors

The single window provides for significant simplification and acceleration of customs formalities:

- simultaneous inspection of goods by all controlling authorities
- Reduction of costs for business, as the control process involves less contact between business and



regulatory authorities

- limited time (only four hours) to decide on the relevant type of control (if no decision is made within four hours, the system automatically considers the relevant control to be passed)
- passing becomes faster and cheaper.

A detailed analysis of the strengths and weaknesses of the Single Window mechanism is presented in Table 1.

The analysis of the dynamics of the electronic customs declaration procedure during 2014-2023 generally shows a positive trend in the growth of submission of customs declarations of the MD-2 form (Fig. 4). The exception is 2022-2023, but this can be explained by the decrease in international trade in the first months of the full-scale war. The share of electronic declarations in 2017 amounted to 92.4% of the total number and steadily increased during the study period to 99.05% in 2023.

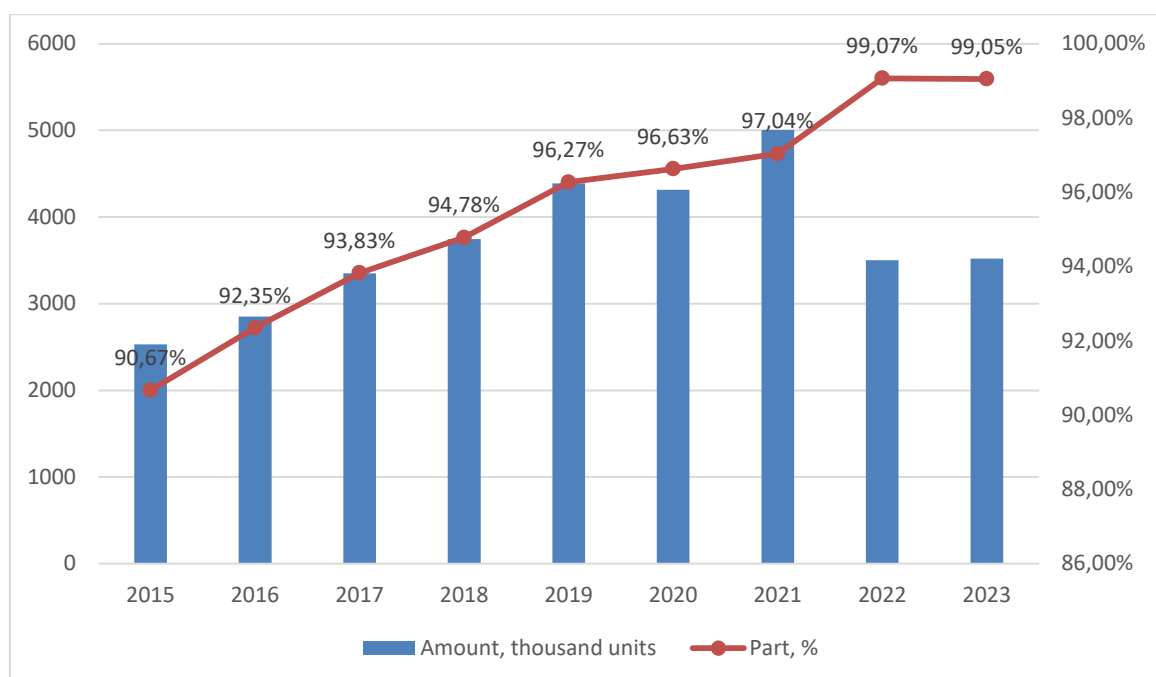


Fig. 4. Dynamics of customs declarations issued under the MD-2 form according to the electronic declaration procedure in 2014-2022, thousand pcs

Source: Compiled by the authors based on (<http://surl.li/zitxic>)

E-declaration and the developed digital products enable businesses engaged in foreign trade and customs brokers to exchange electronic documents with the State Customs Service, track customs operations, receive generalized and statistical information on goods, foreign trade volumes, customs tariffs, as well as learn about the location and working hours of customs offices, etc. However, feedback from direct users of these products is important for their further improvement. This directly depends on the number of people who are knowledgeable and active users of these products.

In the course of the monitoring conducted by the Institute for Economic Research and Policy Consulting within the framework of the project "Support to the Public Initiative "For Fair and Transparent Customs", the awareness of experts, businesses, representatives of business and professional associations about digital customs products and their use of these tools were analyzed.

Most respondents are aware of all of the above digital products. It is worth noting that slightly more respondents (81.1%) know about the Single Window for International Trade portal than about the personal account on this portal (74.5%) (Fig. 5). Therefore, we can conclude that this resource is quite informative, but not all its users know or use all of its functionality.

According to the surveys conducted by the Institute for Economic Research and Policy Consulting within the framework of the project "Support to the Public Initiative "For Fair and Transparent



Customs”, we can draw the following conclusions: 69.5% of respondents use the Single State Information Web Portal “Single Window for International Trade” (see Fig. 5), but only 52.9% have a personal account on this web portal.

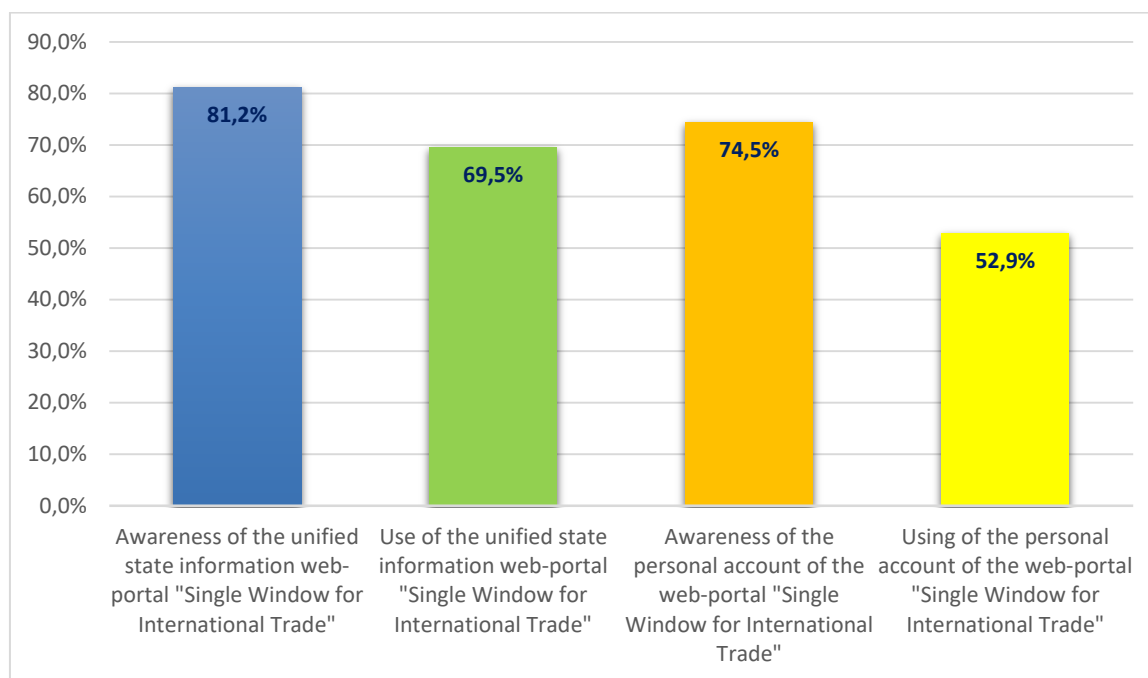


Fig. 5 Awareness of the Single Window for International Trade and its use, % of respondents

Source: Compiled by the authors based on (<http://surl.li/dluull>)

Customs brokers and representatives of regulatory and customs authorities and Chambers of Commerce and Industry are better informed about the above products compared to representatives of enterprises participating in foreign trade. Specifically, the share of surveyed business representatives who are aware of the Single Window for International Trade portal is 72.6%, while for other categories of respondents it is 90% or more. At the same time, 68.5% of representatives of enterprises participating in foreign economic activity know about the personal account on this portal compared to 95.2% of customs brokers (Lazorenko & Sholom, 2020).

However, any wider introduction and use of information technology requires active institutional development of the customs service itself. On this way, it is important to ensure: 1) coordination of users of customs information in the context of creating an operational center for information processing and management decision-making (the main task of which will be to constantly monitor all incoming information, analyze it using the risk management system and provide operational instructions to the customs authorities for the targeted use of selective control methods and ensure timely response to threats related to violation of customs legislation); 2) maintaining a separate unit within the central office that will be the developer of the information strategy, the customer of information technologies and an independent controller of their implementation.

Promising areas for the development of electronic communications in the customs business of Ukraine and improving the level of customs relations are the automation of customs procedures - registration, verification of customs declarations 24/7/365; requesting additional documents only if necessary; distribution of declarations between inspectors automatically, taking into account their workload, specialization and qualifications; in the absence of risks, automatic completion of customs clearance.

In our opinion, the reduction of customs clearance times (and thus delays in the clearance of goods) can be achieved by introducing such new customs methods:

- modern risk management processes using a multifunctional declaration system;

- the widest possible use of post-clearance control methods (after the release of goods);
- gradual transition from transactional control to control based on audit methods;
- independent control by participants of foreign economic activity over compliance with the law through the introduction of the institute of authorized economic operators.

The modern e-customs system is a control over the continuous flow of information from foreign economic activity entities, the main goals of which are, first of all, the elimination of paper documents; the fight against fraud and organized crime; improvement of the quality of goods and trade security; protection of intellectual property rights and national cultural heritage.

Today, the electronic custom of Ukraine is a multifunctional integrated system based on the UAIS of the State Customs Service of Ukraine, which exists in the country's customs authorities and combines information and communication technologies and a set of procedures for their application, which makes it possible to improve the quality of customs regulation and customs administration to ensure the customs security of the state.

The EU is revising the role of customs authorities and assigning them a leading role in the supply chain, as well as in its monitoring and management of international trade. "E-Customs in the EU should provide information exchange between economic operators and customs authorities, interaction between customs authorities, as well as operations related to information storage. The EU eCustoms initiative is based on the Commission Communication on e-Government and the Council Resolution on a paperless environment for customs and trade. The EU Member States have adopted the eCustoms Decision, the EU Customs Code (UCC; another name for it is EU Regulation (EU) No. 952/2013) and its UCC Work Program (Matsedonska & Kovalenko & Shtefan, 2021).

The above documents provide a solid legal basis for this idea. By adopting them, the EU member states have committed themselves to achieving the goals of the eCustoms Initiative. Being a step away from joining the European Union, we must understand the importance of the Ukrainian customs system's compliance with the European one.

Digitization of customs procedures will allow, on the one hand, to increase revenues to the state budget, including from large business; on the other hand, it will simplify customs clearance for foreign trade entities, the main of which are once again representatives of large businesses.

## 5. CONCLUSIONS

Therefore, the main and urgent task is to improve the activities of the customs authorities in process automation by focusing all efforts on creating favorable conditions for participants in foreign economic activity, developing their own e-customs and borrowing positive international experience in the introduction of information technology in customs.

The digitalization of customs in Ukraine makes it possible to significantly reduce the time for declaring goods transported across the customs border by citizens and logically complete the digitalization of customs procedures and customs formalities.

Information support for customs in Ukraine in the context of digitalization must comply with the principles of accessibility, expediency, transparency, standardization, security, and comprehensiveness.

Trends in the global development of economic processes in the context of digitalization set new tasks for simplifying customs procedures, for the implementation of which it is necessary to ensure the functioning of modern, accessible, manageable and cybersecure electronic information systems that operate in accordance with the key principles of effective customs information support.

Throughout the period of independence, the customs authorities of Ukraine have been carrying out targeted work on the widespread introduction of information and telecommunication technologies for customs clearance and control. However, in the context of the digital strategy of society development, the improvement of the information support of the State Customs Service of Ukraine in accordance with European and international requirements, in our opinion, should be carried out simultaneously in three

areas.

1) technological, ensuring the appropriate level of development of information systems, their technical, technological, security, certification, and standardized characteristics

2) institutional, which consists in the formation of appropriate legislative, regulatory and methodological support adequate to international requirements for information systems in the field of processing, analysis and systematization of information in customs;

3) infrastructure, which includes information products that ensure proper exchange of information between the information bases of the customs authorities of Ukraine, foreign economic operators, and international participants.

Accessibility of the customs legislation of Ukraine for foreign economic operators and citizens crossing the customs border, as well as the possibility of filling out a preliminary customs declaration for citizens will:

- significantly increase the legal literacy of the population of Ukraine and foreign citizens visiting our country and reduce the number of violations of customs rules;

- speed up the procedures of customs control and customs clearance of the declaration of goods and other material assets transported by citizens across the customs border;

- improve the image of Ukrainian customs as one that uses innovative technologies in its activities and creates preconditions for combating corruption in customs.

The introduction of modern digital technologies to serve citizens and businesses in the practice of the State Customs Service of Ukraine will significantly change the attitude of foreign economic operators toward the assessment of the Ukrainian customs system and will help improve the image of state customs institutions in the international arena.

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Стаття присвячена дослідженню сучасного стану процесів діджиталізації митних процедур в Україні та визначенню перспективи розвитку цього процесу в Україні. Вдосконалення системи електронного документообігу на митницях узгоджується з євроінтеграційними прагненнями України. Електронне декларування здатне не лише мінімізувати час проведення митних процедур, а й боротися з корупцією, розвивати міжнародну співпрацю та взаємодіяти з інформаційними системами державних організацій країни. Метою дослідження є визначити вплив цифрової економіки на трансформацію митної справи в Україні та проаналізувати наявні недоліки цієї системи.

У роботі розкрито особливості та сучасний стан цифровізації митних процедур у контексті спрощення митного контролю. Проаналізовано стан впровадження сучасних електронних сервісів для автоматизації митних процедур в Україні. Зазначено необхідність розвитку світової торгівлі та здійснення процедур митного контролю за допомогою технологій зв'язку та електронних комунікацій. Визначені позитивні сторони запровадження інформаційних технологій. Окреслено досягнення та проблеми процесу реформування сучасних інформаційних технологій в роботі Державної митної служби України у рамках стратегічного курсу розвитку держави.

Встановлено, що скорочення часових рамок митного оформлення можна досягти запровадженням таких нових методів діяльності митниці: 1) сучасні процеси в сфері управління ризиками з використанням багатофункціональної системи оформлення декларацій; 2) максимально широке застосування методик

пост-митного контролю; 3) поступовий перехід від транзакційного контролю до контролю на основі аудиторських методів; 4) самостійний контроль учасниками зовнішньоекономічної діяльності за дотриманням законодавства шляхом запровадження інституту авторизованих економічних операторів. Підкреслено, що впровадження сучасних цифрових технологій обслуговування у практику діяльності Державної митної служби України дасть змогу поліпшити імідж цього державного органу як в Україні, так і на міжнародній арені

**Ключові слова:** митна справа, митний контроль, митне оформлення, діджиталізація митних процедур, е-митниця, податки, оподаткування великого бізнесу.