

СЕКЦІЯ 5
ДЕРЖАВНІ ФІНАНСИ І ПОДАТКИ ПОВОЄННОГО СУСПІЛЬСТВА

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**IMPROVING CUSTOMS ADMINISTRATION
AS A TOOL OF STATE FINANCIAL CONTROL**

Introduction. In the current context of national economic development and deepening integration processes, the effective functioning of the state financial control system is of particular importance.

A crucial component of this system is customs control and customs administration, ensuring the proper collection of customs duties, compliance with foreign economic legislation, and the protection of the state's financial interests. Customs authorities play a key role in monitoring the movement of goods across the customs border, which directly impacts the formation of state budget revenues.

The purpose of this paper is to examine the role of customs administration in the state financial control system, analyze its impact on ensuring the proper collection of customs duties and generating state budget revenues, and identify key areas for improving customs administration mechanisms in the context of martial law and European integration processes.

Main Section. Customs administration can be viewed as a set of organizational, legal, and informational measures aimed at ensuring the effective collection of customs duties, compliance with customs legislation, and the implementation of state customs policy. In the context of state financial control, customs administration serves as an important tool for ensuring the transparency of foreign economic transactions, preventing customs evasion, and combating smuggling and other violations of customs regulations. Given this, improving the effectiveness of customs administration requires systemic reform and the implementation of modern approaches to the organization of customs affairs. In this context, key reform areas are of particular importance, as the comprehensiveness and effectiveness of their implementation will determine the achievement of the strategic goals defined by the National Revenue Strategy until 2030: increasing trust in customs authorities in terms of compliance with the regime, law and order, and public order in customs control zones; completing the harmonization of Ukrainian customs legislation with EU legislation; building modern, flexible, reliable, service-oriented information and communication systems; modernizing outdated systems in accordance with best international practices based on EU legislation, updated provisions of the Customs Code of Ukraine aimed at simplifying and harmonizing customs procedures, and modern technical equipment for intelligent video control and weighing systems [1, p. 109].

The fiscal role of customs authorities is confirmed by the significant volumes of customs duties received by the state budget. Value-added tax on goods imported into

the customs territory, excise tax, and import duty traditionally make up a significant share of budget revenues. The effectiveness of customs administration directly impacts the state budget, necessitating the continuous improvement of customs payment control and administration mechanisms. Specifically, in 2025, the State Customs Service of Ukraine (SCU) transferred UAH 716.1 billion in customs payments to the state budget, an increase of 21% (or UAH 124.4 billion) compared to 2024. This was made possible by the combination of the resilience of Ukrainian businesses and the creation of the most favorable conditions [2].

Under martial law, the role of customs administration in the state financial control system has significantly increased. On the one hand, there is a need to ensure the prompt import of critical goods, humanitarian aid, and defense goods. On the other hand, maintaining an adequate level of financial control over the movement of goods across the customs border has become an important task, aimed at preventing violations of customs legislation and minimizing losses to the state budget. Thus, during 2025, the customs offices of the State Customs Service recorded 9,507 violations of customs regulations; as a result of resolving these cases, the amount of revenue to the state budget increased significantly: from 69.8 million UAH in 2024 to 133.5 million UAH in 2025 [3].

Despite the reforms implemented in the customs sector, Ukraine's customs administration system requires further improvement. Key challenges include the insufficient digitalization of customs procedures, the complexity of certain customs formalities, the presence of corruption risks, and the inadequate integration of customs authorities' information systems with other government institutions. A separate issue is the limited effectiveness of the risk management system, which does not always ensure the appropriate level of analytical selection of transactions for customs control.

In this context, an important area for improving customs administration is the development of electronic control systems and the automation of customs procedures. The introduction of modern information technologies contributes to increased transparency of customs processes, reduced customs clearance times, and reduced human error. Of particular importance are the development of an electronic declaration system, the use of automated risk management systems, and the implementation of information exchange mechanisms between customs authorities and other government agencies.

An important area for improving customs administration is the harmonization of Ukrainian customs legislation with international standards. In the context of European integration, the implementation of EU customs legislation and the application of best practices from international organizations in the field of customs are particularly important. This will contribute to the increased efficiency of customs control, the simplification of procedures for foreign trade entities, and the creation of a favorable environment for the development of international trade. Furthermore, improving the effectiveness of customs administration requires strengthening the institutional capacity of customs authorities, namely, enhancing the professional training of State Customs Service employees, developing analytical units, improving the internal control system, and introducing modern management methods. An important aspect is the development of a transparent and accountable system of customs authorities' activities, which will contribute to increasing business and public trust in the customs service.

Conclusions. Thus, customs administration is an important instrument of state financial control, ensuring the proper collection of customs duties, compliance with foreign

economic legislation, and the protection of the state's financial interests. Improvement of customs administration mechanisms should be achieved through the development of digital technologies, increased effectiveness of the risk management system, harmonization of legislation with international standards, and strengthening the institutional capacity of customs authorities. The implementation of these measures will contribute to the effectiveness of state financial control and ensure stable revenues for the state budget.

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БОРГОВЕ ФІНАНСУВАННЯ ПОВОЄННОГО ВІДНОВЛЕННЯ УКРАЇНИ

Вступ. Повномасштабна війна завдала Україні безпрецедентних економічних втрат, зруйнувавши виробничі потужності, інфраструктуру та житловий фонд, а також суттєво звузивши фіскальні можливості держави. Повоєнне відновлення вимагатиме масштабних і довгострокових фінансових ресурсів, обсяги яких значно перевищують потенціал внутрішніх бюджетних надходжень. У цих умовах боргове фінансування стає одним із ключових інструментів забезпечення реконструкції та модернізації економіки України. Активне залучення боргу порушує низку стратегічних питань, пов'язаних із борговою стійкістю, структурою запозичень, роллю міжнародних фінансових інституцій і балансом між короткостроковими потребами відновлення та довгостроковою макроекономічною стабільністю. Саме тому аналіз можливостей, ризиків і умов використання боргового фінансування є критично важливим для формування ефективної моделі повоєнного відновлення України.

Метою роботи є дослідження ролі боргового фінансування у процесі повоєнного відновлення України, а також аналіз можливостей, ризиків і обмежень використання боргових інструментів для забезпечення стійкого економічного зростання та макрофінансової стабільності держави.

Основна частина. Пандемія COVID-19 2020 р. знову активізувала давні дискусії щодо макроекономічних наслідків зростання державного боргу. Уряди країн