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Fiscal and regulatory aspects of customs duties (payments) in the tax and customs systems of Ukraine

Abstract*.* The object of this study is the system of customs duties within Ukraine's tax and customs systems and their fiscal and regulatory interaction. The key characteristics of the subject under study are the dual legal nature of customs payments, their dependence on customs value as the tax base, and their high sensitivity to the external economic environment in the context of global economic turbulence and military challenges.

Problem statement. The main problem lies in the fragmentary nature of the regulatory framework governing customs payments, which manifests itself in the inconsistency of the provisions of the Tax and Customs Codes of Ukraine, as well as in the heightened instability of the fiscal burden on business in the context of changes in foreign trade flows, currency fluctuations and regulatory transformations.

Unresolved issues. Despite significant academic work, the issue of the systematic harmonisation of customs payments as a single category of 'customs taxes (payments)', as well as their role as an integrated instrument of fiscal and regulatory influence in the context of an unstable business environment and European integration processes, remains insufficiently researched.

Purpose of the article. The aim of the study is to provide a comprehensive justification of the fiscal and regulatory significance of customs payments, to define the role of customs value as a harmonised tax base, and to formulate proposals for improving the regulatory consistency of Ukraine's customs and tax legislation.

Main material. This study employs dialectical, analytical-synthetic, empirical and comparative methods to examine the structure of customs revenue in 2020–2024, analyse the dynamics of its share in budget revenue, and assess the impact of customs duties on the tax burden on businesses. Particular attention is paid to the transformation of approaches to determining customs value in accordance with WTO and EU standards, as well as the impact of digitalisation and risk-based control on the effectiveness of customs administration.

Conclusions. It has been demonstrated that customs payments, despite their declining share of budget revenue, retain significant regulatory importance and substantially influence the financial stability of businesses in conditions of global instability. The feasibility of harmonising terminology and introducing the category of 'customs taxes (payments)' has been substantiated, which will enhance the transparency and predictability of fiscal policy. The practical significance of the findings lies in the formulation of recommendations to reduce administrative pressure, increase the adaptability of the customs system, and ensure a balance between the state's fiscal interests and the sustainability of business activity.

Keywords: *customs taxes, customs value, economic development, fiscal significance, harmonisation of legislation, regulatory function.*
Formulas: 1; fig.: 5, tabl.: 1, bibl.: 31.

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Introduction. In the tax and customs systems of Ukraine, customs payments have important fiscal and regulatory significance for the development of the economy. Their dual affiliation with these systems is characterized by regulatory, methodological and economic features of their calculation. Thus, on the one hand, they are calculated in accordance with the provisions of the Tax Code of Ukraine [28], and on the other hand, in accordance with the provisions of the Customs Code of Ukraine [29]. In the first case, we are talking about the calculation of excise tax (hereinafter – ET) and value added tax (hereinafter – VAT) on excisable goods (products) and/or non-excisable goods (products) imported into the customs territory of Ukraine, respectively, and in the second case, it refers to customs duties as another type of customs payments [25]. Moreover, these types of customs payments are called national taxes and are listed in Article 9 of the Tax Code of Ukraine. However, the first two are determined by the provisions of the Tax Code of Ukraine, while customs duties are determined by the provisions of the Customs Code of Ukraine (paragraph 2 of Article 270 of the Customs Code of Ukraine dated 13 March 2012 No. 4495-VI (as amended)).

This distorts the perception of the complete list and structure of customs payments not listed under this name in Article 9 of the Tax Code of Ukraine. This makes it impossible to identify them from the point of view of the tax system and determine all its elements, and therefore to model their participation in the calculation of tax liabilities in the field of foreign economic activity. All of this together defines a scientific and practical problem and requires analysis.

At the same time, customs taxes directly affect the tax burden on importing and exporting companies, and therefore the development of the national economy. Harmonisation with EU customs legislation («customs visa-free travel») has opened up new opportunities for simplifying procedures, but has increased the sensitivity of budget revenues to fluctuations in foreign trade, making research into the relationship between customs policy and the tax burden on enterprises extremely relevant. Clearly, customs duties play a dual role: on the one hand, they provide significant revenues to the budget, and on the other, they serve as a tool for state influence on foreign economic activity, the competitiveness of domestic production, and the balance of trade flows. At the same time, the lack of consistency between the provisions of the Tax Code of Ukraine and the Customs Code of Ukraine, as well as the limited application of the regulatory potential of customs payments, require additional scientific analysis.

The relevance of the chosen topic is determined by the need for an in-depth rethinking of the role of customs duties (payments) not only as a source of fiscal revenue, but also as an instrument of regulatory influence on foreign economic activity in the context of European integration and economic development. In this context, it is particularly important to analyse customs value as a tax base, study its regulatory consistency within the customs and tax systems, and analyse the fiscal and regulatory potential of customs duties (payments) in the structure of state revenues and their impact on the national economy.

Literature review. In scientific literature, the fiscal role of customs payments is traditionally considered one of the important components of the revenue side of the state budget of Ukraine. In particular, Shtuler I., Ierokhin S., Braslavets O., Liakh I., Kolomiiets I. note that customs payments are the «main financial lever» of foreign economic activity and one of the key sources of revenue for the state budget [21]. Yaromii I. emphasises the decisive influence of the fiscal function of customs policy on the replenishment of the State Budget of Ukraine, while highlighting the problem of legal uncertainty arising from the inconsistency of customs legislation and regulations defining the competence of the Ministry of Finance of Ukraine, which necessitates a systematic strengthening of its institutional capacity [31]. However, their direct impact on fiscal revenue is moderate.

At the same time, Maksymenko I., Akimov A. and Dimich A. emphasise the fiscal and security significance of customs payments, as they not only serve as a reliable source of funding for the defence sector, logistics and critical infrastructure, but also help minimise threats from the shadow economy, smuggling and illegal trafficking of dual-use goods, which necessitates the transformation of customs policy in line with European standards of transparency and efficiency [11].

Barbary M. M. and Tawfiq A. R. emphasise that although customs duties have historically been the main source of state revenue, in the current context of globalisation their role has shifted towards regulating foreign economic integration and simplifying trade procedures. The authors stress that a country's participation in numerous trade agreements does not automatically lead to success if customs policy focuses solely on the fiscal aspect. The results of their analysis show that the key factors influencing trade volumes are not only the level of tariff barriers, but also the efficiency of customs clearance, the minimisation of non-tariff restrictions and the level of digital transformation of customs procedures [2]. Thus, Mishchenko I. notes that although customs revenue is growing, its contribution to the budget is relatively small, with the regulatory functions of customs duties playing the main role [14].

The regulatory function of customs payments is also widely covered in research, in particular Mazur A.V. and Kunev Y.D. classified non-tariff methods of regulating foreign economic activity that directly affect the volume and cost of imports [12]. Onishchik Yu.V. considers the concept of «customs payments» as a system-forming category in customs and tax legislation, proposing to include them in the tax base of the State Budget [17]. He emphasises the dual status of customs duties – as a fiscal levy and a regulator of foreign trade. Mishchenko I. concludes that although customs duties have only a moderate impact on budget revenues, they enable the state to protect domestic producers and contribute to the timely satisfaction of the population's needs during military crises [14].

Within the framework of analysing the fiscal and regulatory role of customs payments, scientific literature pays particular attention to special customs and tax mechanisms, in particular the «Tax Free» system, which is considered a derivative but functionally important instrument of customs regulation. Thus, Patskan V., Pyroha I. and Ivanchenko E. emphasise the controversial nature of the fiscal effect of «Tax Free», since, along with its positive impact on economic activity, this system can lead to losses in budget revenues and create risks of abuse, which necessitates strengthening customs and tax control [18].

Within the framework of analysing the fiscal and regulatory role of customs payments, scientific literature pays particular attention to customs control of foreign economic activity in the agricultural sector, which is considered a critically important factor in ensuring food security and stability of the state's foreign exchange earnings. Thus, Voronov K., Ivanchenko E. and Kachuriner V. emphasise the need to optimise customs procedures in conditions of martial law, which requires a balance between simplifying and speeding up the clearance of agricultural products and strengthening controls to prevent smuggling and unfair practices [30].

The fiscal and security aspects of customs policy are discussed in a scientific article by Karklina-Admine S., Cevers A., Kovalenko A., and Auzins A., who focus on the Customs Risk Management (CRM) system as a key element of modern customs control [9]. The researchers argue that a risk-based approach allows for the optimal allocation of control resources, focusing on high-risk operations while ensuring favorable conditions for legal trade. Particular importance is attached to the use of digital technologies, big data analysis, and artificial intelligence tools to improve the effectiveness of customs administration.

The issue of tax regulation in the context of economic competitiveness is explored by Moshenets, N., Tripak, M., Zuchowski, I., Kruszynski, M., Heraimovych, V. and co-authors, who note that Ukraine's tax system is characterized by dynamic reforms and a certain instability in the regulatory environment [15]. Although the corporate tax rate is competitive compared to some EU countries, the complexity of administrative procedures and insufficient automation remain limiting factors. The authors justify the advisability of more active implementation of transfer pricing mechanisms and BEPS Plan standards as tools to counteract tax base erosion in the context of globalization.

In his analysis of integration processes, El-Sahli Z. highlights the risks of asymmetric free trade agreements, which can cause imbalances in tariff policy and budget losses [4]. Using the example of the EU-Turkey customs union, the author demonstrates that the lack of coordination in concluding agreements with third countries requires enhanced control over the determination of the origin of goods.

Recent studies emphasise that Ukraine has taken a number of legislative steps to bring its customs sector into line with European standards. In particular, Atamanchuk N.I. analyses the harmonisation of Ukrainian customs legislation with EU standards and notes that the adoption of Law No. 3926-IX «On Amendments to the Customs Code of Ukraine Regarding the Implementation of Certain Provisions of the EU Customs Code» and related initiatives is aimed at bringing national customs payment administration rules into line with EU practices [1].

In scientific literature, the concept of customs value occupies an important place in both fiscal and legal discourse. Domestic studies highlight the evolution of its interpretation, functional features and practical significance in the customs administration system. Scientists paid particular attention to the procedural aspects of determining customs value, as well as its impact on the amount of customs payments. Thus, O. Lyuba analyses the problematic aspects of establishing customs value and proposes to improve the methods of its determination, in particular by amending national customs legislation and bringing it into line with international standards and practices [10]. At the same time, Ukraine's increased integration with the EU has highlighted the need to rethink this concept from the perspective of harmonising national legislation with international standards.

Despite the existence of a substantial body of work analysing the origin, economic nature and regulatory function of customs value, its role as a single harmonised tax base in the system of customs duties (payments) has not yet been sufficiently explored. In particular, it is not fully represented in tax legislation: the customs base is associated only with customs duties, while other components (VAT, excise duty) are mentioned without direct reference to their customs origin. Such fragmentation contradicts the principle of consistency and complicates the systematic understanding of customs value as a key element of the tax system in the field of foreign economic activity. That is why further research needs to focus on the regulatory and legal interaction between the Tax and Customs Codes of Ukraine, especially in terms of establishing the tax base for customs payments. Eliminating this disharmony through conceptual harmonization of terminology and mechanisms for determining the tax base will contribute to greater transparency, predictability, and effectiveness of customs and tax regulation.

Purpose, objectives and research methods. To provide a theoretical justification and comprehensive analysis of customs value as a harmonized tax base in the system of customs duties (payments), as well as to determine the degree of regulatory consistency between customs and tax legislation in Ukraine in the context of European integration. The study aims to assess the fiscal and regulatory potential of customs payments in the structure of state revenues and their impact on foreign economic activity and economic development of the state.

To achieve the research objective, a set of scientific methods was used to ensure a thorough and systematic study of the fiscal and regulatory role of customs duties in the tax and customs systems of Ukraine. In particular, the dialectical method was used, which made it possible to consider customs duties as a dynamic phenomenon that evolves under the influence of socioeconomic, legal and international factors. The method of analysis and synthesis made it possible to break down the phenomenon under study into its constituent elements — customs value, customs duty, value added tax, excise tax — with subsequent generalisation of their fiscal and regulatory significance, and also made it possible to study the volumes and structure of customs revenues to the State Budget of Ukraine in 2020–2024, in particular in terms of import and export duties, VAT on imports, and excise tax. The empirical method was used to study the fiscal effects of customs payments by analysing statistical data on budget revenues from specific types of customs taxes (customs duties, import VAT, excise duty). A systematic approach was used to study the relationship between customs and tax legislation, as well as the mechanisms for administering customs payments. The comparative analysis method was used to analyse the harmonisation of Ukrainian legislation with EU standards in terms of determining customs value and the structure of customs taxes. The combination of methods used made it possible to provide a thorough theoretical and practical justification of the fiscal and regulatory significance of customs duties (payments) in the context of the Ukrainian model of integration into the European space.

Results. Based on the analysis of literary sources and regulatory acts, it is possible to trace the essential changes that have taken place in the determination of customs value. This became particularly evident with the start of European integration processes. However, despite the existence of relevant theoretical and practical developments and a sufficient number of scientific works in which researchers focus on the origin, determination and use of customs value in the relations between the declarant and customs authorities, there is a lack of research from the point of view of its consideration as a harmonised tax base for the calculation of customs duties specified in customs legislation and only some of them in tax legislation. This distorts the perception of an element that is mandatory for the tax system, which is typically traced when calculating customs duties in the first case, but is not mentioned at all in the second. This refers to Article 9 of the Tax Code of Ukraine (hereinafter – TC of Ukraine), which lists only customs duties among national taxes, which are directly associated with the concept of customs payments. This does not allow us to identify all elements of the tax system and model their participation in the taxation of foreign economic activity (hereinafter referred to as FEA).

The substantive content of European customs legislation and the domestic peculiarities of its formation take us back to the 1990s. During this period, the concept of customs value, which appeared in Ukrainian legislation thanks to Article 16 of the Law of Ukraine «On the Unified Customs Tariff» of 5 February 1992 No. 2097-XII, had not yet undergone significant changes, although it was somewhat inconsistent with European practice. Consequently, there was no consistency, in particular in the interpretation of the customs value of goods as a basis for taxation in Ukrainian and European customs legislation.

This refers to the period of the establishment of relations with the European Union (hereinafter - the EU), in particular from the moment Ukraine signed the Agreement on Partnership and Cooperation between the EU and Member States on 14 June 1994 until the date of adoption of the second edition of the Customs Code of Ukraine (hereinafter referred to as the CC of Ukraine) dated 11 July 2002 No. 92-IV. However, even the nine-year period (1994-2002) did not change the views on the legislative interpretation of customs value in Ukrainian customs legislation. In addition, the need to bring its definition into line with the price factor, as was already practised in the European Union, was not taken into account.

Thus, Article 259 of the Customs Code of Ukraine (hereinafter referred to as the CC of Ukraine) dated 11 July 2002 No. 92-IV (which expired on 13 March 2012) stated that, firstly, «the customs value is the value of goods transported across the customs border of Ukraine as declared by the declarant or determined by the customs authority» [5], and, secondly, «which is calculated at the time the goods cross the customs border of Ukraine in accordance with the provisions of this Code» [5]. The latter deserves separate attention in the research and should be discussed in more detail.

In our opinion, the above definition of customs value reflects a subjective approach to its determination. In essence, it depended on the possible influence of the human factor. On the one hand, it depended on the «value» [5] declared by the declarant, who was motivated (from a business perspective) to declare the lowest possible value, and on the other hand, it depended on the «value determined by the customs authority» [5]. Moreover, the latter, on the contrary, as a representative of the state, is interested in increasing the customs value as the tax base when calculating customs payments. Therefore, the very definition already included subjective factors in the formation of customs value as the tax base. In essence, its content at that time primarily focused on procedural issues and cost characteristics, rather than the price component. The latter was of fundamental importance from the point of view of economic theory and should therefore have been taken into account in customs legislation.

This is despite the fact that on the date of adoption of the aforementioned version of the Customs Code of Ukraine (11 July 2002), the concept of customs value as a basis for taxation was already in use in Western scientific thought, and its official interpretations had emerged as early as the mid-20th century. Moreover, in 2002, i. e. on the date of adoption of the Customs Code of Ukraine No. 92-IV, negotiations were already underway on our country's accession to the World Trade Organisation (hereinafter referred to as the WTO), of which Ukraine became a member on 16 May 2008. Meanwhile, the WTO had already established a practice of applying Article VII of the General Agreement on Tariffs and Trade (hereinafter referred to as GATT) «Valuation of Goods for Customs Purposes» (adopted in 1979 under the Tokyo Round Agreement [8]). Thus, according to the aforementioned Article VII of the GATT, the customs value of goods should be understood as the «price» [8] which, firstly, «is actually paid or payable for the goods when sold for export to the country of importation» [8], and, secondly, «adjusted to take into account any additional charges added to that price» [8].

Therefore, the key and objective factor in this definition is the price, unlike the interpretation of customs value in the then Customs Code of Ukraine, as amended on 11 July 2002 No. 92-IV. It should be recalled that, as mentioned above, the aforementioned regulatory act was already adopted under Article VII of the GATT, «Valuation of Goods for Customs Purposes». However, the advantages of the definition given therein were still overlooked by the participants in the rule-making process.

It should be noted that Ukraine's accession to the WTO, as well as European integration processes in general, influenced changes in Ukrainian customs legislation. This was also reflected in the content of the concept of «customs value», which was reflected in the subsequent version of the Customs Code of Ukraine dated 13 March 2012 No. 4495-VI. Thus, as stated in Article 49 of the current Customs Code of Ukraine dated 13 March 2012 No. 4495-VI (as amended), «the customs value of goods transported across the customs border of Ukraine is» [29], firstly, «the value of goods used for customs purposes» [29], and, secondly, «based on the price actually paid or payable for these goods» [29]. In other words, the determination of customs value in the Customs Code of Ukraine is also based on the price factor. The latter is particularly important from the point of view of harmonising Ukrainian legislation with EU standards.

In our opinion, this approach to determining customs value significantly changes its essence from the point of view of practical use as a tax base for calculating customs payments (Fig. 1).

Moreover, its presentation in the Customs Code of Ukraine, as amended on 13 March 2012 No. 4495-VI (with amendments), is consistent with the Agreement on the Application of Article VII of the GATT 1994 (hereinafter referred to as the Agreement), although it is advisable to dwell on some components of the latter separately. This concerns the content of Article 1, Part 1 of the Agreement, which states that «the customs value of imported goods is the contract value, i.e. the price actually paid or payable for the goods when sold for export to the country of importation, adjusted in accordance with the provisions of Article 8...» [26].

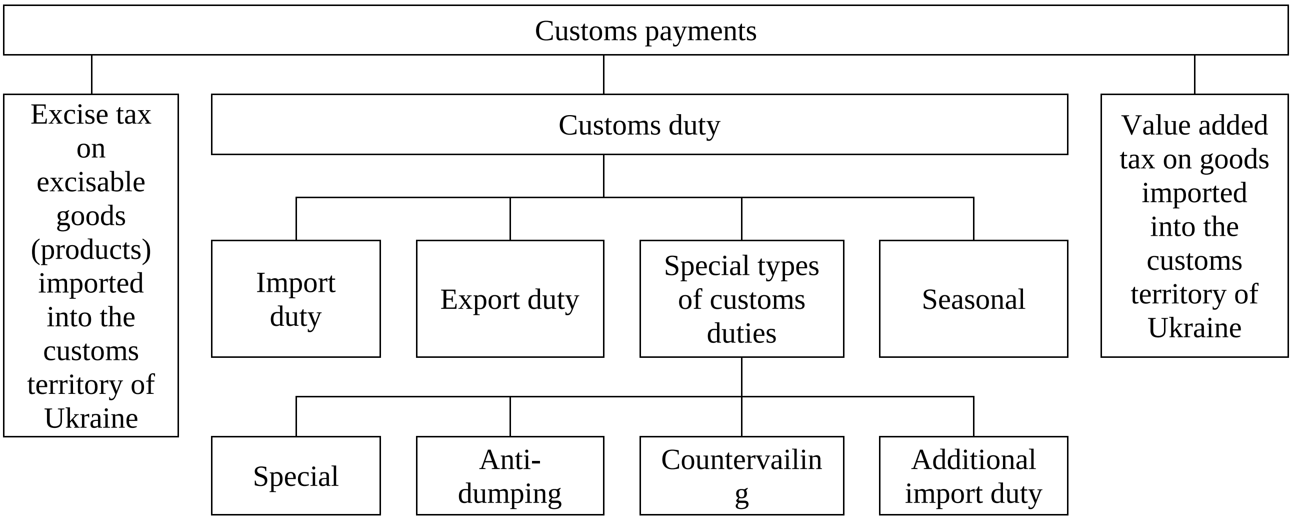

Figure 1. Customs payments under the Customs Code of Ukraine
Source: compiled by the authors on the basis of [29].

Therefore, the primary source of information for determining the customs value under the Agreement is the contract value of the goods, subject to certain reservations, including price reservations. This refers to cases where «the sale or price is not subject to any conditions under which the value of the goods cannot be determined [26] or if «no part of the proceeds from any subsequent resale (disposal or use) of the goods by the buyer will pass directly or indirectly to the seller (if it is impossible to adjust the proceeds)» [26], etc. It is therefore clear that in such cases, for customs purposes, the customs value of the goods is subject to adjustment under the provisions of the Agreement.

A similar approach is observed in domestic practice, in particular in determining the tax base for calculating customs payments. It should be noted that, according to the Tax Code of Ukraine, the tax base is, firstly, «the physical, value or other characteristic expression of the object of taxation to which the tax rate is applied» and, secondly, «which is used to determine the amount of tax liability» [28]. In addition, it should be noted that the tax base and the procedure for its calculation for each tax are regulated by the Tax Code of Ukraine (clause 23.2 of Article 23), including for certain customs duties. To this end, paragraph 2 of Article 270 of the Customs Code of Ukraine dated 13 March 2012 No. 4495-VI should be taken into account, which stipulates that taxation of goods in the field of foreign economic activity «by customs payments other than customs duties is established by the Tax Code of Ukraine» [29]. With this approach, the provisions of the two regulatory acts must be sufficiently harmonised.

It is obvious that such a reference by the Customs Code of Ukraine to tax legislation requires a corresponding name for customs payments in the Tax Code of Ukraine [28]. The latter confirms the above-mentioned expediency of introducing another name among the national taxes in Article 9 of the Tax Code of Ukraine instead of customs duties. This refers to «customs taxes (payments)». This will only strengthen the internal harmonisation of customs and tax legislation.

In continuation of the above, we will refer to the customs value indicator and highlight the methodological features that can be traced in the Customs Code of Ukraine. First of all, from the point of view of calculating the customs value of goods imported and exported «into» and «from the customs territory of Ukraine» (Articles 65 and 66). In addition, taking into account the methods for determining customs value in accordance with the customs regime for imports (Article 57 of the Customs Code of Ukraine) and the procedure for calculating the tax base established under the terms of the Tax Code of Ukraine. This refers to VAT as one of the types of customs payments (see Figure 1), in particular when importing goods. Thus, in accordance with paragraph 190.1 of Article

190 of the Tax Code of Ukraine [28], for goods imported into the customs territory of Ukraine, the tax base is, first, the «contractual (contract) value» [28], secondly, «but not lower than the customs value of these goods, determined in accordance with Section III of the Customs Code of Ukraine» [28], and, thirdly, «taking into account customs duties and excise taxes that are payable and included in the price of goods» [28]. Therefore, the determination of the tax base (TB) under the Tax Code of Ukraine for goods imported into the customs territory of Ukraine can be presented in the form of a formula:

$$TB = (CV \geq CVG + ID + ET) \times ER,$$

where CVG – the customs value of goods; ID – import duty; ER – hryvnia exchange rate against foreign currency; ET – excise tax; CV – contractual value.

Therefore, both under the provisions of the Agreement and in accordance with the Customs Code of Ukraine, customs value adjustments are provided for the calculation of customs duties. For this purpose, under the Customs Code of Ukraine (Article 57), legally approved methods for determining the customs value of goods are used (Fig. 2). It is obvious that such adjustments generally affect the amount of the tax base determined by tax legislation.

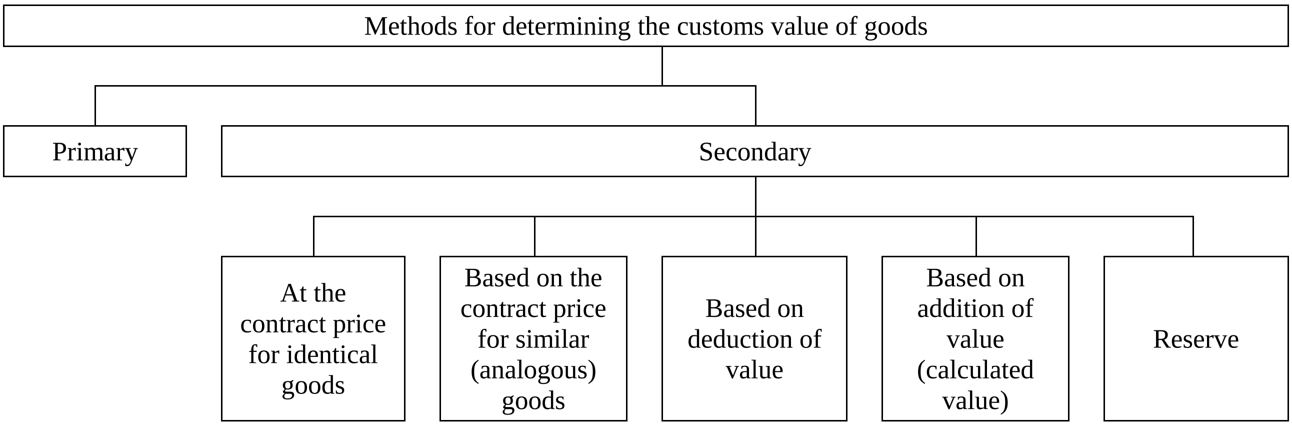

Figure 2. Methods for determining the customs value of imported goods in the customs territory of Ukraine in accordance with the customs regime for imports
Source: compiled by the authors on the basis of [29].

At the same time, Article 9 of the Tax Code of Ukraine lists customs payments by type, in particular AP, VAT and customs duties (Fig. 3). However, paragraph 2 of Article 270 of the Customs Code of Ukraine dated 13 March 2012 No. 4495-VI (as amended) clearly states that the rules for taxation of goods in the field of foreign economic activity, «other (except customs duties) customs payments are established by the Tax Code of Ukraine» [28].

Here we will focus on the name of customs payments referred to in the Customs Code of Ukraine. It is therefore clear that this name should be used in both the Customs Code of Ukraine and the Tax Code of Ukraine. However, as mentioned above, this name is not used in Article 9 of the Tax Code of Ukraine.

We believe that the basic concepts in these regulatory acts should be harmonised. This also applies to the names of customs taxes (duties), since, firstly, they are levied under both customs and tax legislation, and, secondly, the Customs Code of Ukraine refers to tax legislation and specifically to their names.

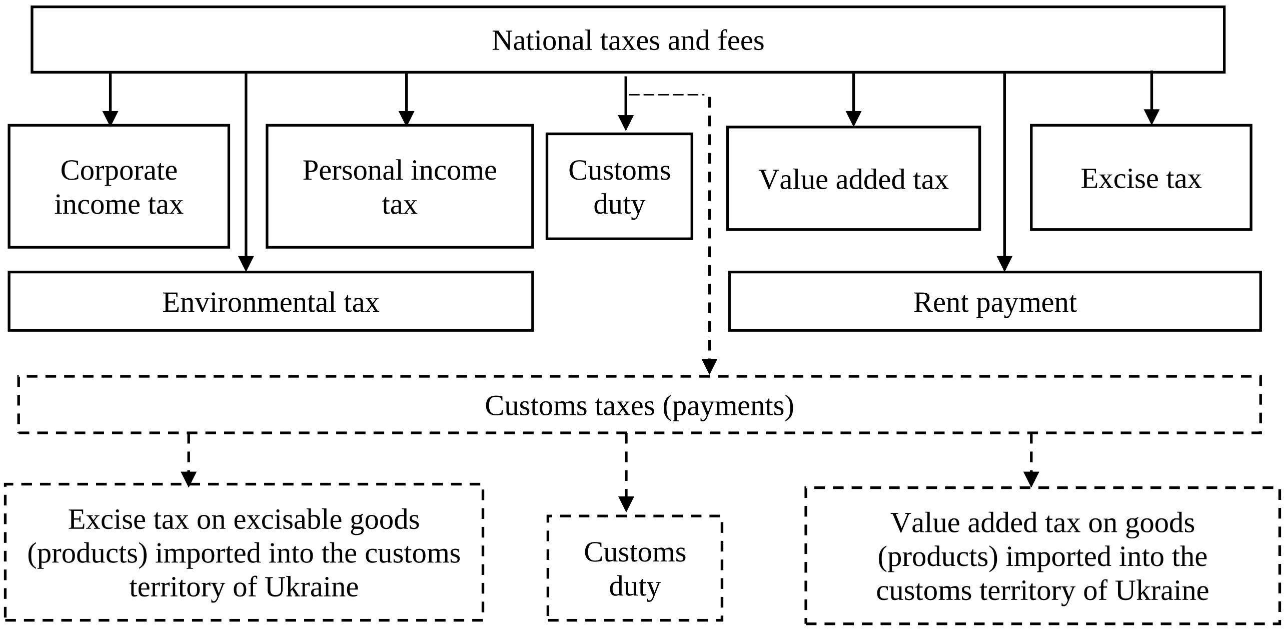

Figure 3. National taxes and fees in the tax system of Ukraine
Source: compiled by the authors on the basis of [29;28].

Depending on the direction of movement of goods through the customs territory of Ukraine, there are two types of customs duties: import and export. The amounts of such payments depend on the volume of exports and imports, as well as the customs duty rates established in the country. Fig. 4 analyses the share of tax revenues from international trade in the tax revenues of the State Budget of Ukraine for 2020–2024.

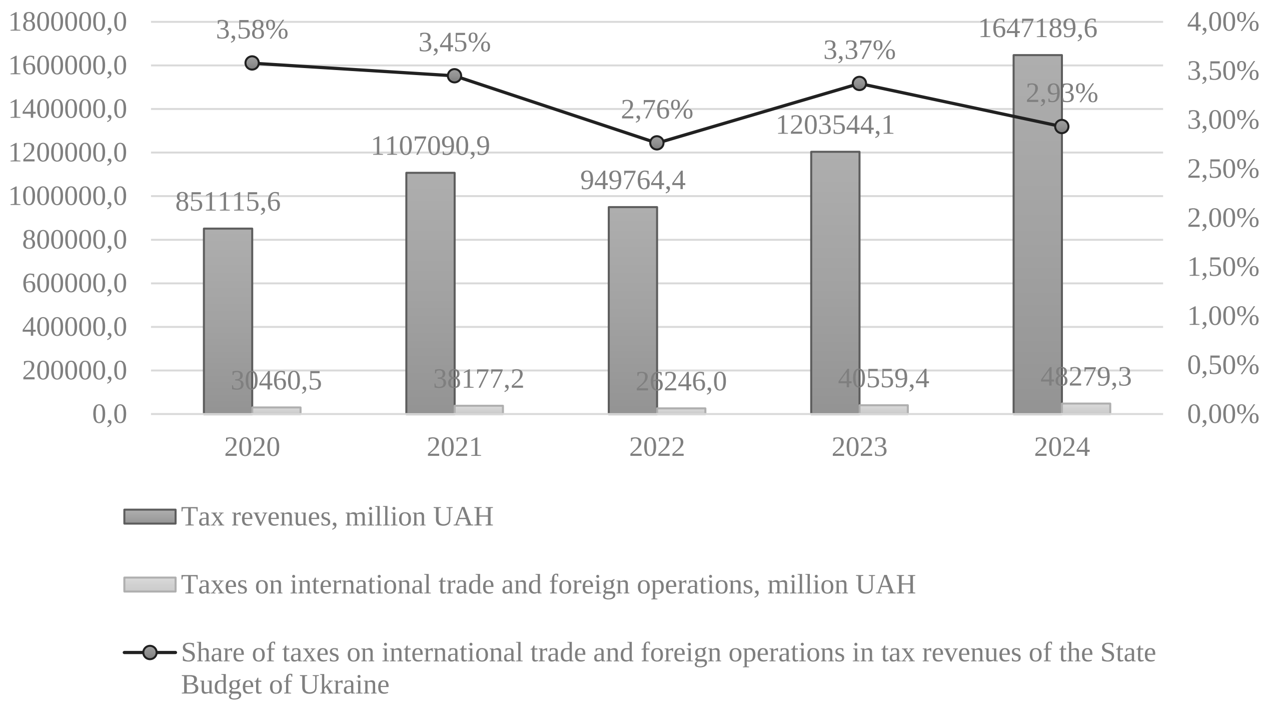

Figure 4. Share of tax revenues from international trade and foreign operations in the tax revenues of the State Budget of Ukraine for 2020–2024
Source: compiled by the authors on the basis of [16].

The data shown in Fig. 4 indicate significant fluctuations in both tax revenues to the State Budget of Ukraine and tax revenues from international trade and foreign operations. In 2020, taxes on international trade and foreign operations amounted to UAH 30,460.5 million, accounting for 3.58% of the total tax revenues of the State Budget of Ukraine. In 2021, revenues from these taxes increased to UAH 38,177.2 million, but their share in total revenues decreased slightly to 3.45%, which indicates the rapid growth of the total amount of tax revenues to the State Budget of Ukraine.

In 2022, there was a significant decrease in taxes on international trade and foreign operations — to UAH 26,246.0 million, and their share in total tax revenues decreased to 2.76%. This trend is explained by the impact of the full-scale war, which led to a sharp decline in foreign trade, as well as difficulties in logistics, changes in customs regulations and business relocation. In 2023, the situation partially stabilised — revenues from taxes on international trade and foreign operations increased to UAH 40,559.4 million, and their share in total tax revenues increased to 3.37%. This may indicate a revival of foreign economic activity, in particular the import of critical goods, as well as the adaptation of the economy to new operating conditions.

In 2024, total tax revenues increased to UAH 1,647,189.6 million, which is the highest figure for the period under review, while taxes from international trade and foreign operations increased to UAH 48,279.3 million. However, their share in the structure of tax revenues decreased to 2.93%, which indicates structural changes in Ukraine's tax system, as well as a decrease in the fiscal role of customs payments in the country's budget against the backdrop of growth in other sources of revenue. Despite the overall growth in taxes from international trade and foreign operations during 2020–2024, their relative share in the budget decreased, which may indicate the need to improve customs policy and stimulate exports.

The tax burden on enterprises is determined by the share of their resources allocated to the payment of taxes and fees in the overall results of economic activity and is calculated as the ratio of tax payments to a specific performance indicator, such as revenue, net profit, etc. [20]. Import duties, VAT on imports, excise duties and other customs payments play a significant role in the structure of this burden. Depending on the tariff policy regime (liberalisation or protectionism), customs rates can act as a factor increasing fiscal pressure or as an instrument for its redistribution between sectors of the economy. In theory, an increase in customs duties raises the average effective income tax rate for import-oriented businesses, while their reduction or abolition (free trade agreements) reduces the tax burden but requires compensatory measures on the part of tax policy to balance the budget.

It should also be noted that in 2022–2023, under martial law, customs policy underwent changes: VAT and customs duties on a number of critical imports were temporarily abolished, which made it possible to maintain the supply of strategically important goods. At the same time, this led to a reduction in the fiscal burden and a partial loss of budget revenues [23].

In addition to the measures implemented by Ukraine, initiatives by the European Union aimed at supporting Ukraine play an important role, as the introduction of the common transit regime (customs visa-free travel) on 1 October 2022 allowed Ukrainian businesses to move goods across the EU according to the principle of one transport, one declaration, one guarantee, which helps to simplify procedures and reduce costs [3].

According to the State Customs Service of Ukraine, in 2024, customs payments increased by 28% compared to the previous year and accounted for more than 35% of the budget's tax revenues from imports [24]. At the same time, the share of import and export duties in the structure of total tax revenues in 2023 amounted to about 2% of revenues, demonstrating a gradual decline in the weight of net duties in gross taxes due to privileges and liberalisation regimes [13]. The dynamics of revenues from taxes on international trade and foreign operations to the state budget of Ukraine in 2022–2024 are summarised in Table 1.

Table 1. Dynamics and structure of revenues from taxes on international trade and foreign operations to the state budget of Ukraine in 2022–2024

No.	Indicators	2022		2023		2024	
		UAH million	%	UAH million	%	UAH million	%
1.	Taxes on international trade and foreign operations	21564,2	100,0	31073,0	100,0	48278,9	100,0
2.	Import duties	18629,5	86,4	30141,6	97,0	47592,1	98,6
2.1	Duties on goods imported by business entities	18411,2	85,4	29864,6	96,1	36584,4	75,8
2.2	Duties on goods imported by citizens	218,3	1,0	277,0	0,9	283,0	0,6
2.3	Duties on petroleum products, vehicles and tyres imported by business entities and citizens	0,0	0,0	0,0	0,0	10724,6	22,2
3.	Export duty	2335,8	10,8	559,2	1,8	308,2	0,6
4.	Special types of duty and seasonal duty	598,9	2,8	372,2	1,2	378,7	0,8

Source: compiled by the authors on the basis of [22].

From Table 1, it can be seen that during 2022–2024, revenues from taxes on international trade and foreign operations increased from UAH 21,564.2 million in 2022 to UAH 48,278.9 million in 2024, which indicates the strengthening of the fiscal significance of customs policy. The main share of these revenues is accounted for by import duties, which increased from UAH 18,629.5 million in 2022 to UAH 47,592.1 million in 2024. In particular, duties on goods imported by business entities, although increased in absolute terms to UAH 36,584.4 million, but their share in total tax revenues decreased due to the introduction of a new source of customs revenues — duties on petroleum products, vehicles and tyres, which amounted to UAH 10,724.6 million in 2024. Duties paid by citizens remained stable and insignificant — within UAH 283 million in 2024.

At the same time, export duties, on the contrary, showed a decrease from UAH 2,335.8 million in 2022 to UAH 308.2 million in 2024, indicating a reduction in exports of raw materials. Special and seasonal duties remained stable at around UAH 378.7 million in 2024. Thus, Ukraine's customs policy during this period is characterised by an increase in revenues from import payments, primarily due to an increase in imports of fuel and transport vehicles, reflecting both structural changes in foreign trade turnover and the adaptation of customs regulation to the needs of the national economy in conditions of crisis and recovery.

In the perception of business representatives, customs and tax components are characterised by ambiguity and give rise to conflicting assessments. An integrated assessment of the regulatory environment from the perspective of the business community is shown in Fig. 5, which presents the dynamics of the European Business Association's customs and tax indices, representing enterprises' perceptions of the effectiveness of customs administration and the level of fiscal pressure.

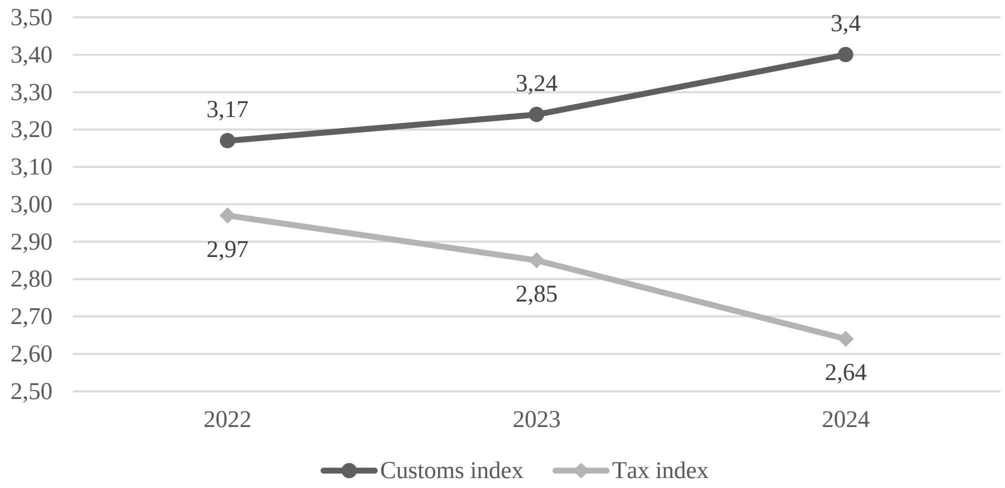

Figure 5. Assessment of the customs and tax environment according to the European Business Association indices in 2020–2024
Source: compiled by the authors on the basis of [6].

The overall assessment of the Customs Index in 2024 reached 3.40 points out of a possible 5, which is the highest result for the entire observation period (compared to 3.24 points in 2023). These results were obtained based on the 2024 survey conducted by the European Business Association in cooperation with DHL Express in Ukraine. Despite the positive dynamics, the index is still within the neutral range [6].

The assessment of the quality of customs services and professional training of customs officials remains the least positive among all components of the customs index, scoring 3.08 out of 5 in 2024, compared to 2.76 in 2023 [6].

The level of perception of corruption in the customs sphere was assessed at 3.53 points in 2024, which exceeds the 2023 figure (3.20 points). Despite this, the majority of respondents (53%) believe that the situation with corruption remains unchanged. At the same time, 23% believe that the level of corruption has decreased slightly, and 18% believe that there has been a significant decrease. The «Single Window» system traditionally receives the highest ratings among other elements of the customs index, although in 2024 it saw a slight decline to 3.59 points (compared to 3.77 points in 2023) [6].

According to the business community, the main sources of problems in the customs clearance process remain interaction with representatives of the State Food and Consumer Service and issues related to the determination of customs value. In particular, 60% of companies reported difficulties related to the customs value adjustment procedure. The dynamics of this indicator show its annual growth: in 2023, the corresponding figure was 46%, and in 2022 — 37% [6].

At the same time, the Tax Index determined by the European Business Association shows that only 8% of experts consider the current tax system (including customs payments) to be conducive to business development, with an integrated assessment of this index in 2024 at 2.85 points [5]. According to respondents' estimates, 59% of tax experts described the current taxation system in Ukraine as satisfactory. At the same time, 36% believe that the existing regime hinders the development of entrepreneurial activity and prevents the attraction of investment, while only 5% see it as providing favourable conditions for business development. As in the previous year, the quality of tax legislation received the lowest average rating among all components of the index – 2.46 points (compared to 2.63 in 2023). The main reasons for the low rating are constant changes in the legislative framework, internal contradictions, the complexity of provisions and their ambiguous interpretation [5].

Tax administration and tax reporting were considered burdensome by 44% of respondents. This component received an average rating of 2.62 points. The main obstacles in this process remain the significant time spent on reporting, the insufficient transition period for the introduction of innovations, and the complexity and ambiguity of the new rules. The level of satisfaction with the quality of tax services also deteriorated, with the average rating falling from 3.03 points in 2023 to 2.79 points in 2024 [5].

The fiscal pressure indicator has deteriorated significantly, falling from 3.07 points in 2023 to 2.7 points in 2024. Only 7% of respondents did not experience any pressure, 14% felt it slightly, while 41% reported significant pressure and another 38% reported moderate pressure. According to business representatives, the main manifestations of fiscal pressure remain the arbitrary interpretation of tax legislation by control authorities (78% of respondents), an increase in the number of unjustified information requests (64%), and an increase in cases of artificial blocking of tax invoices (30%). In addition, 33% of respondents reported tax audits conducted in relation to their activities [5].

Discussion. The analysis of fiscal and regulatory aspects of customs duties (payments) in the tax and customs systems of Ukraine allows us to formulate a number of conceptual conclusions regarding the transformation of their role in the context of European integration and military challenges. The results show that customs value is gradually establishing itself as a key tax base in the field of foreign economic activity, but its regulatory consolidation in the national tax legislation system remains fragmentary. The existence of discrepancies between the provisions of the Customs Code of Ukraine and the Tax Code of Ukraine in terms of the definition and structuring of customs payments necessitates further harmonization of the legal framework.

Empirical data for 2020–2024 confirm that customs payments remain a significant but not dominant source of budget revenue. The growth in absolute revenue figures in 2023–2024 was accompanied by a decrease in their relative share in the structure of tax revenues, indicating a change in the fiscal architecture and a strengthening of the role of domestic taxes. This dynamic is consistent with the conclusions of Mishchenko I., who emphasizes the moderate fiscal effect of customs duties while maintaining their regulatory significance [14], as well as with the position of Mazur A.V. and Kunev Y.D. on the impact of non-tariff instruments on import volumes [12].

The results obtained correlate with the approach of Barbary M.M. and Tawfiq A.R., who interpret customs policy as an instrument of economic integration and simplification of trade procedures [2]. The Ukrainian experience confirms that the digitization of customs procedures, the introduction of a common transit regime, and adaptation to EU standards contribute to improving administrative efficiency. At the same time, as shown by business environment indices, the issue of customs value adjustment and the complexity of tax administration remain critical factors affecting the investment climate.

The fiscal and security dimension of customs policy, outlined in the works of Maksymenko I., Akimov A. and Dimich A. [11] and Karklina-Admine S., Cevers A., Kovalenko A., Auzins A. [9], is particularly relevant in the context of martial law. A risk-based approach (CRM) and the use of digital tools make it possible to simultaneously ensure budget revenues and minimize the threats of smuggling and illegal trafficking of dual-use goods. The Ukrainian practice of temporary exemption from VAT and customs duties for certain critical goods demonstrates the flexibility of the fiscal mechanism, but at the same time reveals its sensitivity to external shocks.

An analysis of integration processes also confirms El-Sahli Z.'s caution regarding the risks of asymmetric trade regimes [4]. Deepening integration with the EU requires not only tariff liberalization, but also the harmonization of mechanisms for determining the origin of goods and customs value. In this context, it is important to systematically harmonize the terminology and structures of “customs taxes (payments)” in both codes, which will strengthen the internal logic of the tax system.

In addition, the results are consistent with the conclusions of Moshenets, N., Tripak, M., Zuchowski, I., Kruszynski, M., Heraimovych, V. regarding the instability of the tax environment as a factor that reduces the competitiveness of the economy [15]. Frequent changes in the regulatory framework and the complexity of administrative procedures increase the fiscal pressure on business, as confirmed by the assessments of the European Business Association. This indicates the need not only for regulatory harmonization, but also for institutional improvement of administrative mechanisms.

The results of the study confirm the hypothesis that the effectiveness of customs payments as a fiscal and regulatory instrument directly depends on the level of harmonization of customs and tax legislation, the digitization of procedures, and the introduction of risk-based control.

Conclusion. The determination of customs value has undergone significant changes and has affected its practical use as a basis for taxation based on price, which is characteristic of the customs legislation of EU countries. As a tax base, customs value is a key indicator with the possibility of adjustment when calculating customs payments, which are clearly identified in Ukrainian customs legislation but are not sufficiently represented in Article 9 of the Tax Code of Ukraine. The introduction of the term «customs taxes (payments)» in Article 9 of the Tax Code of Ukraine instead of «duties» among national taxes will strengthen the internal harmonisation of customs and tax legislation and determine the directions for further scientific research.

The analysis shows that customs taxes (payments) form the overall fiscal pressure on Ukrainian enterprises through the amount of import duties and import VAT, while their liberalisation reduces the direct tax burden but creates the risk of budget shortfalls and the need to strengthen internal sources of taxation. An effective reduction in the tax burden on enterprises is possible under conditions of further digitalisation and transparency of customs procedures, risk-oriented control that minimises administrative costs for businesses, and the targeted use of incentives aimed at critical imports and high-tech investments. The combination of these measures will optimise the fiscal balance and accelerate the post-war recovery of the national economy. Further research should focus on assessing the impact of the digital transformation of customs on the dynamics of the tax base, as well as on modeling the optimal structure of customs payments in the context of Ukraine's post-war economic recovery.

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Фіскальні та регуляторні аспекти митних зборів (платежів) у податковій та митній системах України

Анотація. Об'єктом дослідження є система митних платежів у податковій та митній системах України та їх фіскально-регуляторна взаємодія. Ключовими характеристиками досліджуваного об'єкта є подвійна правова природа митних платежів, залежність від митної вартості як бази оподаткування, а також висока чутливість до зовнішньоекономічної кон'юнктури в умовах глобальної економічної турбулентності та воєнних викликів.

Постановка проблеми. Основна проблема полягає у фрагментарності нормативно-правового регулювання митних платежів, що проявляється у неузгодженості положень Податкового та Митного кодексів України, а також у підвищеній нестабільності фіскального навантаження на бізнес в умовах змін зовнішньоторговельних потоків, валютних коливань і регуляторних трансформацій.

Нерозв'язані аспекти. Попри значний науковий доробок, недостатньо дослідженим залишається питання системної гармонізації митних платежів як єдиної категорії «митні податки (платежі)», а також їх ролі як інтегрованого інструменту фіскального та регуляторного впливу в умовах нестабільності бізнес-середовища та євроінтеграційних процесів.

Мета статті. Метою дослідження є комплексне обґрунтування фіскального та регуляторного значення митних платежів, визначення ролі митної вартості як гармонізованої податкової бази та формування пропозицій щодо удосконалення нормативної узгодженості митного і податкового законодавства України.

Основний матеріал. У роботі використано діалектичний, аналітико-синтетичний, емпіричний та порівняльний методи для дослідження структури митних надходжень у 2020–2024 рр., аналізу динаміки їх частки у доходах бюджету та оцінки впливу митних платежів на податкове навантаження бізнесу. Особливу увагу приділено трансформації підходів до визначення митної вартості відповідно до стандартів СОТ та ЄС, а також впливу цифровізації та ризик-орієнтованого контролю на ефективність митного адміністрування.

Висновки. Доведено, що митні платежі, попри зменшення їх частки у доходах бюджету, зберігають вагоме регуляторне значення та істотно впливають на фінансову стійкість бізнесу в умовах глобальної нестабільності. Обґрунтовано доцільність гармонізації термінології та впровадження категорії «митні податки (платежі)», що підвищить прозорість і передбачуваність фіскальної політики. Практичне значення результатів полягає у формуванні рекомендацій щодо зниження адміністративного тиску, підвищення адаптивності митної системи та забезпечення балансу між фіскальними інтересами держави і стійкістю підприємницької діяльності.

Keywords: *митні податки, митна вартість, економічний розвиток, фіскальне значення, гармонізація законодавства, регуляторна функція.*

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