МОНІТОРИНГ РЕЗУЛЬТАТИВНОСТІ ТА ЕФЕКТИВНОСТІ МИТНОГО КОНТРОЛЮ В УКРАЇНІ

Актуальність. Україна інтегрується у світовий економічний простір і є активним учасником регіональної співпраці. Це потребує скасування певних обмежень щодо вільного руху товарів. Митному контролю відводиться особливе місце в цьому процесі. Переводи форм і методи митного контролю, а також заходи з підвищення їх результативності та ефективності забезпечують своєчасне виявлення, попередження, розкриття і припинення правопорушень, а також додаткове надходження митних платежів до бюджету при поступовому впровадженні європейських митних норм у практику нашої держави.

Мета та завдання. Проаналізувати результативність і ефективність митного контролю в Україні з метою обґрунтування векторів їх подальшого покращення.

Матеріали та методи. У процесі дослідження використано законодавчу та нормативну документацію, статистичні дані Державної митної служби України, законодавчі акти органів державної влади України. Застосовано загальнонаукові та спеціальні методи наукового пізнання, методи узагальнення, аналізу і синтезу, спостереження, порівняння, групування – при дослідженні категоріально-понятійного апарату митного контролю, оцінці результативності і ефективності контрольних заходів у митній сфері.

Результати. Вибір форм і методів митного контролю залежить від цілей, які ставлять перед собою митні органи задля управління митними ризиками від здійснення зовнішньоекономічної діяльності. Митний контроль може бути результативним, але не ефективним, якщо для досягнення цілей було витрачено ресурси, несумірні з досягнутим ефектом. Аналіз проведення митного аудиту в Україні довів, що основні правопорушення митного законодавства стосувалися неправомірного отримання пільг з оподаткування, порушення вимог правил класифікації товарів згідно з УКТ ЗЕД і недостовірного декларування митної вартості товарів. Сьогодні через висновок стан акценти в роботі були зміщені на організацію митницями роз'яснювальної роботи, надання консультацій з практичного застосування окремих норм законодавства з питань митної справи та проведення кампанії добровільної сплати до бюджету митних платежів у зв'язку із встановленими ознаками порушення митного законодавства. У більшості іноземних практик митний аудит здійснюється шляхом проведення пост-аудиту. Це призводить до прискорення митних формальностей та спрощення митних процедур, зберігаючи баланс між сприяння міжнародній торгівлі та ефективним митним контролем. На основі аналізу ефективності роботи регіональних митниць визначено проблеми їх функціонування за рядом показників, що свідчить про необхідність зосередження уваги на цих напрямах при проведенні митного контролю.

Висновки. Перспективними напрямами підвищення результативності і ефективності митного контролю в Україні є:
- підвищення ефективності митного аудиту та пост-матичного контролю;
- підвищення ефективності контролю за правомірністю засвідчення звільнень від сплати митних платежів та використанням товарів за кінцевим призначенням, що сприятиме збільшенню надходжень митних платежів до Державного бюджету;
- запровадження в Україні європейських практик у сфері митного контролю шляхом побудови сучасних, гнучких, надійних, сервісно-орієнтованих інформаційно-комунікаційних систем.

Потребують на подальші розробки і оприлюднення східні показники результативності і ефективності митного контролю, які будуть узгоджені з митним законодавством країн-членів ЄС. Вони мають відображати не тільки кількісні показники додаткових надходжень митних платежів до бюджету, але й опосередковано враховувати якість змін, що відбуваються у митному адмініструванні, через зростання обсягів міжнародної торгівлі, активізацію зовнішньоекономічної діяльності.

Ключові слова: митний аудит, пост-матичний контроль, зовнішньоекономічна діяльність, спрощення і гармонізація митних процедур, контрольно-перевірочна робота.
MONITORING THE PERFORMANCE AND EFFICIENCY OF CUSTOMS CONTROL IN UKRAINE

Topicality. Ukraine is integrating into the global economic space and is an active participant in regional cooperation. This requires the abolition of certain restrictions on the free movement of goods. Customs control has a special place in this process. Advanced forms and methods of customs control, as well as measures to increase their performance and efficiency, ensure timely detection, prevention, disclosure and termination of offenses, as well as additional receipt of customs payments to the budget with the gradual introduction of European customs norms into the practice of our state.

Aim and tasks. To analyze the performance and efficiency of customs control in Ukraine in order to substantiate the vectors for their further improvement.

Materials and methods. Legislative and normative documentation, statistical data of the State Customs Service of Ukraine, legislative acts of the state authorities of Ukraine were used in the research process. General scientific and special methods of scientific knowledge, methods of generalization, analysis and synthesis, observation, comparison, grouping are applied - in the study of the categorical and conceptual apparatus of customs control, assessment of the performance and efficiency of control measures in the customs sphere.

Research results. The choice of forms and methods of customs control depends on the goals set by the customs authorities for the management of customs risks from the implementation of foreign economic activities. Customs control can be effective, but not effective, if resources disproportionate to the achieved effect were spent to achieve the goals. The analysis of the customs audit in Ukraine proved that the main violations of the customs legislation related to the illegal receipt of tax benefits, violation of the requirements of the rules for the classification of goods in accordance with the UCT of the Foreign Trade and unreliable declaration of the customs value of goods. Today, due to the state of war, the emphasis in the work has been shifted to the organization of explanatory work by the customs, the provision of consultations on the practical application of certain norms of legislation on customs matters, and the conduct of a campaign of voluntary payment to the budget of customs payments in connection with the established signs of violation of the customs legislation. In most foreign practices, the customs audit is carried out by conducting a post-audit. This results in speeding up customs formalities and simplifying customs procedures, maintaining a balance between promoting international trade and effective customs control. On the basis of the analysis of the efficiency of the work of regional customs, the problems of their functioning have been identified according to a number of indicators, which indicates the need to focus on these areas during customs control.

Conclusion. Prospective directions for increasing the performance and efficiency of customs control in Ukraine are:

- increasing the effectiveness of customs audit and post-customs control;
- increasing the effectiveness of control over the legality of the application of exemptions from payment of customs payments and the use of goods for their final destination, which will contribute to the increase of customs payments to the State Budget;
- introduction of European practices in the field of customs control in Ukraine by building modern, flexible, reliable, service-oriented information and communication systems.

Single indicators of performance and efficiency of customs control, which will be coordinated with the customs legislation of the EU member states, are required for further development and publication. They should reflect not only the quantitative indicators of additional revenues of customs payments to the budget, but also indirectly take into account the quality of changes taking place in the customs administration, due to the growth of international trade volumes, the activation of foreign economic activity.

Keywords: customs audit, post-customs control, foreign economic activity, simplification and harmonization of customs procedures, control and verification work.

Problem statement and its connection with important scientific and practical tasks. The integration of Ukrainian customs into the customs space of the European Union requires the implementation of the provisions of the EU Customs Code and other customs documents to the customs legislation of our country. Since the European Union was created primarily as a customs union, the achievement of European standards in customs affairs is the most important task for Ukraine on the way to EU membership. However, along with the functioning of the state customs affairs, solving the problems of regulation and control of foreign economic relations in the
conditions of the global economic and political crisis is extremely important for the further development of integration processes. Implementation of customs control is aimed at leveling the destructive factors of the external environment and reducing the negative impact of external threats in order to protect one's territory and society. Economic security and the achievement of the country's national interests depend on its effective implementation.

**Analysis of recent publications on the problem** Such scientists and practitioners as O. P. Grebelnyk, Yu. A. Lomeiko, S. P. Paranytsia, D. M. Rusak, O. P. Fedotov, V. V. Chentsov and others have paid much attention to the issue of the essence, administrative and legal regulation and directions of improvement of customs control. Certain issues related to the relationship between customs control and its efficiency and performance have been highlighted in the scientific works of scholars, including N. V. Arkhireiska, I. G. Berezhniuk, O. M. Vakulchyk, A. D. Voitseshchuk, O. M. Desyatniuk, Y. S. Kostyshyn, V. B. Kryvitskyi, A. I. Krysovaty, P. V. Pashko, V. V. Pukhalskyi and others have devoted their scientific works to the study of the problems of customs post-audit in our country.

**Allocation of previously unsolved parts of the general problem.** Despite the achievements of scientists in solving the problematic aspects of determining the effectiveness of customs control, today the study of issues related to the development and application in practice of a unified assessment of the actions of customs control bodies and its adaptation to modern European requirements does not lose its relevance.

**Formulation of research objectives (problem statement).** To analyze the performance and efficiency of customs control in Ukraine in order to substantiate the vectors for their further improvement.

**Materials and methods.** Legislative and normative documentation, statistical data of the State Customs Service of Ukraine, legislative acts of the state authorities of Ukraine were used in the research process. General scientific and special methods of scientific knowledge, methods of generalization, analysis and synthesis, observation, comparison, grouping are applied - in the study of the categorical and conceptual apparatus of customs control, assessment of the performance and efficiency of control measures in the customs sphere.

**An outline of the main results and their justification.** Customs control is understood as a set of measures carried out to ensure compliance with the norms of the Customs Code, laws and other normative legal acts on customs matters, international treaties of Ukraine concluded in accordance with the procedure established by law (Customs Code, 2012, article 4.24).

Customs control is carried out in order to ensure the legal movement of persons, goods and vehicles across the customs border of the state.

### Table 1. The results of the work of the State Customs Service of Ukraine with violations of legislation on customs matters in 2018-2023

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost of objects of customs violations, billion hryvnias.</strong></td>
<td>3,4</td>
<td>2,2</td>
<td>2,6</td>
<td>2,8</td>
<td>2,9</td>
<td>8,9</td>
</tr>
<tr>
<td><strong>Objects of customs violations were removed, million hryvnias.</strong></td>
<td>568,6</td>
<td>655,4</td>
<td>968,3</td>
<td>941,0</td>
<td>697,5</td>
<td>938,0</td>
</tr>
<tr>
<td><strong>of them:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- industrial products</td>
<td>223,4</td>
<td>408,0</td>
<td>663,0</td>
<td>*</td>
<td>457,5</td>
<td>716,0</td>
</tr>
<tr>
<td>- Groceries</td>
<td>119,3</td>
<td>151,6</td>
<td>135,0</td>
<td>*</td>
<td>49,0</td>
<td>88,0</td>
</tr>
<tr>
<td>- currency</td>
<td>76,0</td>
<td>43,6</td>
<td>87,3</td>
<td>*</td>
<td>148,0</td>
<td>73,0</td>
</tr>
<tr>
<td>- vehicles</td>
<td>149,9</td>
<td>52,2</td>
<td>83,0</td>
<td>*</td>
<td>43,0</td>
<td>61,0</td>
</tr>
</tbody>
</table>

* no data available

Source: compiled by the author based on (Reports on the work of the State Customs Service of Ukraine)

During 2023, 11,935 violations of customs rules were detected with the value of the objects of the offenses amounting to almost UAH 8.9 billion. If these indicators are compared with the pre-war situation, then the number of cases referred to court by the customs authorities on violations of customs rules increased by 32%, and the value of the objects of the offenses increased by more than 3 times. And the share of industrial goods in the structure of confiscated objects of violation of...
customs rules is constantly growing - from 39.3% in 2018 to 76.3% in 2023 (Table 1).

Customs control is carried out by:
- verification of documents and information provided to customs authorities during the movement of goods and commercial vehicles across the customs border of Ukraine;
- customs inspection;
- accounting of goods, commercial vehicles moving across the customs border of Ukraine;
- oral survey of citizens and officials of enterprises;
- inspection of territories and premises where goods, commercial vehicles subject to customs control are located;
- conducting documentary checks of compliance with the requirements of the legislation of Ukraine on customs matters, including the timeliness, reliability, completeness of calculation and payment of customs payments;
- sending requests to other state bodies, institutions and organizations, authorized bodies of foreign countries to establish the authenticity of documents submitted to the customs body;
- post-customs control (Customs Code, 2012, article 336).

The choice of forms and methods of customs control depends on the goals set by the customs authorities for the management of customs risks from the implementation of foreign economic activities. In order to evaluate the results of the application of certain forms and methods of tax control, it is advisable to use quantitative and qualitative indicators. Different approaches to the interpretation of the concept of "effectiveness of customs control" are expressed in the scientific literature. But first of all, it is necessary to distinguish between the definitions of "performance" and "efficiency" of customs control.

According to the State Standard ISO 9001-2001, performance means the degree of achievement of the planned result (Quality Management Systems, 2001). Regarding the definition of the performance of tax control, the most apt interpretation of this concept is given by V. V. Puhalskyi, namely, "it is an important component of efficiency that timely detects offenses in the field of taxation due to the application of effective control procedures and indicates the share of effective tax audits in their total quantity" (Puhalsky, V.V., 2019). V. B. Kryvitskyi developed this category and specified that "the results that can indicate the absence of violations of customs legislation, and therefore the perfection, transparency and quality of customs control in general, include: 1) the volume of paid customs payments; 2) dynamics and total volume of commodity export-import; 3) the presence and/or absence of contraband and counterfeit goods, etc." (Kryvitsky, V.B., 2018).

The most performance and effective form of customs control in terms of obtaining additional tax revenues is a customs audit. Control based on audit methods according to the Kyoto International Convention on the Simplification and Harmonization of Customs Procedures is interpreted as "a set of measures, with the help of which the customs service is convinced of the correctness of filling out declarations for goods and the authenticity of the data specified in them, checking the relevant accounting books available to the persons involved in the declaration accounts, documents, accounting documentation and commercial information" (International Convention, 1973, section 2 of the General Appendix).

In Ukraine, a customs audit is limited to conducting a documentary check of the correctness of filling out customs declarations, the reliability of determining the customs value, the legality of the import (export) of goods into/out of the customs territory, as well as the timeliness, reliability, completeness of the calculation and payment of customs payments. It begins with the development of annual audit programs based on the risk profile and can be carried out on an ongoing, cyclical and selective basis.

According to the results of the document checks, a violation of the customs legislation was revealed and UAH 341.88 billion was added in 2021, which is 1.5 times more than in 2020 (Table 2). The main offenses related to the illegal receipt of tax benefits, violation of the requirements of the rules for the classification of goods according to the Ukrainian classification of goods of foreign economic activity (UCG FEA) and unreliable declaration of the customs value of goods. In 2022, documentary checks were carried out only in January-February due to their suspension due to the state of war in the country. Emphasis in the work was shifted to the organization of explanatory work by customs, providing consultations on the practical application of certain legislation on customs matters and conducting a campaign of voluntary payment to the budget of customs payments in connection with established signs of violation of customs legislation. But the average effectiveness of one inspection was the highest here - UAH 70 thousand.
Table 2.

<table>
<thead>
<tr>
<th>Period</th>
<th>Number of documentary checks</th>
<th>Cash liabilities were added, million UAH</th>
<th>Received to the State Budget, million UAH</th>
<th>Average effectiveness of one inspection, million UAH</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>651</td>
<td>234.63</td>
<td>12.21</td>
<td>0.02</td>
</tr>
<tr>
<td>2021</td>
<td>868</td>
<td>341.88</td>
<td>29.55</td>
<td>0.04</td>
</tr>
<tr>
<td>2022</td>
<td>188</td>
<td>147.44</td>
<td>13.2</td>
<td>0.07</td>
</tr>
<tr>
<td>2023</td>
<td>-</td>
<td>-</td>
<td>15.3</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: compiled by the author based on (Reports on the work of the State Customs Service of Ukraine)

The year 2023 was also marked by a moratorium on conducting audits. However, according to the results of documentary checks of enterprises, UAH 15.3 million were transferred to the State Budget in the past periods. And according to the results of the analytical and explanatory work, including the implementation of the given orders and the pre-verification analysis of customs clearances conducted by customs regarding possible violations of customs legislation after the completion of customs clearance, UAH 88.9 million was received in the budget. So we see that the customs audit in Ukraine under martial law is in a special mode, which nevertheless works and tries to balance between the need for control and the challenges that arose due to the emergency situation.

However, in most foreign practices, customs audit is understood as the minimization of "through" customs procedures and the implementation of customs control through further in-depth documentary verification of the subject of foreign economic activity (FEA) after the fact of customs clearance of goods and vehicles (Formation of the customs audit system, 2014, p. 14). That is, by carrying out a post-customs audit, which is reduced to the control of goods after their release into free circulation on the customs territory of the state, by transferring part of the control procedures to the post-customs period. This should lead to the acceleration of customs formalities and simplification of customs procedures when crossing the border during export-import operations, maintaining a balance between the promotion of international trade and effective customs control. It is important that for customs, post-customs control provides an opportunity to carry out a real, and not a formal, analysis of the documents submitted by the declarant.

In Ukraine, only at the end of 2019 was the concept of "post-customs control" legislated under Article 337¹ of the Customs Code of Ukraine. It is established that it is carried out as a result of the application of the risk management system and can be initiated during customs clearance or within 30 calendar days from the date of release of goods (Customs Code, 2012).

The main areas of post-customs control are:

− control over the correctness of determining the tax base;
− control over the correctness of the classification of goods according to the UCG FEA;
− control by determining the country of origin of goods;
− control over the provision of tax benefits, the completeness and timeliness of payment of customs payments;
− control over the reliability of the declaration of weight, quantitative and qualitative indicators, technical and physical and chemical characteristics of goods, which affect the level of taxation;
− control over compliance with the requirements of customs regimes defined by the Customs Code of Ukraine;
− control over the observance of the provisions of the legislation on non-tariff regulation by the entities of the FEA.

From November 1 to December 25, 2023, the Ukrainian customs launched a recommendation and technical pilot project on the implementation of post-customs control by officials of customs bodies, during the implementation of which UAH 529.1 thousand was transferred to the state budget customs payments. This is only 20 % of expected revenues. According to the results of the implementation of the pilot project, UAH 462 thousand was received from Kyiv Customs, and UAH 67 thousand from Lviv Customs. (Reports on the work of the State Customs Service of Ukraine). Despite the rather low economic effect compared to planned expectations, this experiment must be continued. However, the results of post-customs control will be taken into account by the risk management system (RMS) and during the selection of enterprises for document checks in the future.

Assessment of the effectiveness of measures
aimed at minimizing risks is the basis for determining the effectiveness of customs control. Many scientists considered the issue of the effectiveness of customs authorities, customs affairs, customs policy, customs control procedures, etc. Thus, Arkhireyska N.V. understands the effectiveness of the activities of customs authorities as the ratio of the results of the activities of customs affairs (collection of customs payments, the number of completed customs declarations, etc.) and the resources (material, labor) involved in achieving such results (Arkhireyska, N.V., 2014). That is, efficiency is performance taking into account the costs of measures to achieve it. And customs control can be performance, but not effective, if resources (temporary, material and other) disproportionate to the achieved effect were spent to achieve the goals. Of course, effective customs control is always performance.

However, today there is no single methodology for assessing the effectiveness of customs control. The basis is the Methodology for Evaluating the Indicators of the Customs Authorities of Ukraine on the Organization of Customs Control (About the Procedure for Evaluating the Indicators, 2007).

Scientist Y.S. Kostyshyn, based on foreign experience, suggests using evaluation indicators, namely: the maximum time for passing customs operations during the implementation of the customs export procedure for goods that are not identified as risky deliveries that require additional inspection; the number of documents required for customs purposes during the movement of goods across the state border during import (export); the share of cases of non-compliance with restrictions established in accordance with the legislation of the country, as well as violations of currency legislation during the placement of goods in customs procedures, etc. (Kostyshyn, Yu.S., 2020). But, in our opinion, it is necessary to have some reference value of these indicators, so that it is possible to draw conclusions about the degree of their achievement.

To assess the efficiency of the work of customs authorities, the customs units of each region of Ukraine and the Energy Customs Office calculate monthly comprehensive assessment indicators (Indicators of comprehensive assessment, 2021-2023). We conducted an analysis of certain key indicators of the State Customs Service. For comparison, indicators of the activities of customs services of different regions of Ukraine, namely Chernihiv (northern region), Odesa (southern region), and Lviv (western region) regions are taken (Table 3). The regions of the eastern region of Ukraine are temporarily occupied, so the indicators for them have not yet been calculated.

### Table 3.

<table>
<thead>
<tr>
<th>Indicator of effectiveness of customs control</th>
<th>2021</th>
<th>2022</th>
<th>2023 (the first quarter)</th>
</tr>
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<tbody>
<tr>
<td>Correct classification of goods</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- application of tariff regulation measures during customs clearance</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>- fulfillment of indicative indicators of customs payment receipts</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>- correctness of determining the customs value of goods</td>
<td></td>
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### Table 3

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>- the share of customs declarations, in respect of which, according to the results of the customs formalities determined by the ARAMS, discrepancies were actually found</td>
<td>10,69% / T</td>
<td>3,29% / S</td>
<td>4,75% / S</td>
<td>12% / E</td>
<td>8% / E</td>
<td>6% / G</td>
<td>13% / E</td>
<td>11% / E</td>
<td>7% / G</td>
<td></td>
</tr>
<tr>
<td>- carrying out a customs inspection at the initiative of an official due to the application of the RMS</td>
<td>20,55% / E</td>
<td>3,11% / U</td>
<td>1,05% / U</td>
<td>22% / E</td>
<td>4% / U</td>
<td>12% / S</td>
<td>30% / E</td>
<td>7% / S</td>
<td>23% / E</td>
<td></td>
</tr>
<tr>
<td>- the duration of customs control of vehicles on the &quot;red corridor&quot; traffic lanes for road traffic</td>
<td>1 / E</td>
<td>1,09 / E</td>
<td>0,98 / S</td>
<td>-</td>
<td>1,08 / E</td>
<td>1,46 / E</td>
<td>-</td>
<td>2,53 / E</td>
<td>1,19 / E</td>
<td></td>
</tr>
<tr>
<td>- the share of cases on violation of customs rules, based on the results of which a decision was made in favor of the state, from the total number of cases sent to court</td>
<td>120% / E</td>
<td>89% / E</td>
<td>90% / E</td>
<td>101% / E</td>
<td>64% / E</td>
<td>133% / E</td>
<td>82% / E</td>
<td>32% / S</td>
<td>100% / E</td>
<td></td>
</tr>
</tbody>
</table>

Conditional designations from the target value: E - excellent, G - good, S - satisfactory, U – unsatisfactory

Source: compiled by the author based on (Indicators of comprehensive assessment, 2021-2023)

The analysis proved that the efficiency of regional customs according to individual indicators is unstable. So, according to the indicators "fulfillment of indicative indicators of customs payment receipts", "correctness of determining the customs value of goods", "the share of cases on violation of customs rules, based on the results of which a decision was made in favor of the state, out of the total number of cases sent to court" all planned tasks are performed. But quite often the "unsatisfactory" assessment is traced to such indicators as "carrying out a customs inspection at the initiative of an official due to the application of the RMS", "application of tariff regulation measures during customs clearance". This indicates the need to focus on these areas during customs control.

A point system for evaluating the effectiveness of the customs audit is used separately, where the maximum number of points scored by customs is 6, and the minimum is 3. The rating place indicator of the customs office is calculated as the sum of three components: the coefficient of the number of conducted documentary checks, the coefficient of the level of reconciliation of monetary obligations and the coefficient of the level payment of agreed obligations.
Fig. 1 - Evaluating the effectiveness of the customs audit based on the rating place of the regional customs office

\[\text{Fig. 1 - Evaluating the effectiveness of the customs audit based on the rating place of the regional customs office}\]

Shown in Fig. 1 data indicate a decrease in the ranking place in 2022 for many regional customs. So, if the maximum rating score, and therefore the highest efficiency of the customs audit, were traced in 2021 to the Odesa, Vinnytsia, Zaporizhzhya, Ternopil, Khmelnytskyi and Cherkasy customs offices, then according to the results of 2022, none of the customs offices received the maximum rating value. Even seven customs offices scored the minimum score: Donetsk, Lviv, Kyiv, Luhansk, Mykolaiv, Khmelnytsky and Kherson. This is due to the full-scale war of Russia against Ukraine, the introduction of martial law in Ukraine, and, as a result, there was a decrease in production volumes, a change in logistics routes, the blocking of sea trade ports, the closure of airspace, and the temporary forced suspension of the activities of certain customs offices. A moratorium on document checks was also introduced, which nullified almost all components of the rating indicator. In 2023 the customs rating became even lower.

\textbf{Conclusions and perspectives of further research.} Since the customs service stands guard over the interests of the state, anticipating threats to the country’s economic security, it is necessary to regularly take promising measures to increase the performance and efficiency of its control and inspection work, taking into account permanent changes in the legislation. Today, there are several fundamental documents that relate to the development of our country as a whole and the customs service in particular.

\[\text{Conclusions and perspectives of further research.} \]

Thus, the Strategy for Reforming the State Finance Management System for 2022-2025 in Chapter IV "Strategic Goals and Indicators of Their Achievement" (Strategy for Reforming, 2021) is one of the areas of promoting international trade and security by further reducing the level of illegal movement of goods across the customs border of Ukraine and money and time costs for an honest business to go through customs procedures sees:

- increasing the efficiency of post-customs control and customs audit;
- modernization of the control system for determining the customs value and creation of a single reference database of price information;
- development of customs infrastructure and provision of customs authorities with modern technical means of customs control;
- minimization of the impact of the human factor through the further automation of customs formalities and standardized operational tasks, as well as the development of an automated risk analysis and management system (ARAMS).

The European integration processes of Ukraine determine the need to optimize and simplify customs control based on the application of the risk management system. Simplification of customs formalities occurs due to ensuring the selectivity of customs control due to the concentration of attention of customs authorities on high-risk foreign economic operations, which are determined by the use of ARAMS. This system is built on the experience of detecting violations of customs
legislation in the past, assesses the risk of the previous behavior of the subject of the FEA.

The effectiveness of the application of ARAMS in 2023 in Ukraine is obvious: 2 577 thousand customs declarations were processed, of which the share of customs declarations for which the need for a customs inspection was determined is only 3.76%. And according to the indicators of the comprehensive assessment of the work of customs, the general (systemic) level of the indicator "The share of customs declarations, in respect of which, according to the results of the customs formalities determined by the ARAMS, discrepancies were actually found", is 9% (2021 – 6%; 2022 – 7%) (Reports on the work of the State Customs Service of Ukraine, 2023).

Another document that regulates the main areas of work of the customs service in order to improve the efficiency of customs control is the National Income Strategy for 2024-2030 (National Income Strategy, 2023). In chapter 5 "Issues of customs policy and customs administration", it is determined that in order to improve the security, fiscal and law enforcement functions of the State Customs Service, it is necessary:

- to improve the effectiveness of control over the legality of the application of exemptions from payment of customs payments and the use of goods for their final (target) purpose, which will contribute to the increase of customs payments to the State Budget;
- cancel the moratorium on document checks by customs authorities;
- introduction of European practices in the field of customs control in Ukraine by building modern, flexible, reliable, service-oriented information and communication systems.

Prospects for further development of issues related to increasing the effectiveness of the performance and efficiency of customs control lie in the study of the quality of the forms and methods of customs control carried out by the bodies of the State Customs Service of Ukraine, which are characterized by their specificity. In this regard, it is necessary to develop and publish uniform indicators of the performance and efficiency of customs control, which will be coordinated with the customs legislation of the EU member states. They should reflect not only the quantitative indicators of additional revenues of customs payments to the budget, but also indirectly take into account the quality of changes taking place in the customs administration, due to the growth of international trade volumes, the activation of foreign economic activity.

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