

CUSTOMS CONTROL OF FOREIGN ECONOMIC ACTIVITY IN THE AGRICULTURAL SECTOR: ECONOMIC AND LEGAL ASPECTS

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Abstract. *Relevance.* The agricultural sector plays a pivotal role in Ukraine's economy, with a considerable degree of reliance on the effective execution of foreign economic activity (FEA). It remains a vital component of Ukraine's economy, ensuring the country's food security and contributing to stable exports, which represent a primary source of foreign currency earnings. The ongoing conflict has introduced a number of new challenges to customs control, including the disruption of logistics routes, an increased risk of smuggling, and the necessity for the implementation of accelerated customs procedures for critical goods. Concurrently, it becomes increasingly crucial to adhere to legislative norms and international standards in order to prevent violations and guarantee effective border control. In wartime conditions, the optimisation of customs procedures, such as the simplification and acceleration of the clearance of agricultural products, in conjunction with the strengthening of control over imports and exports to avoid unfair practices, becomes particularly relevant. *Objective.* The objective of the study is to conduct a comprehensive analysis of the economic and legal aspects of customs control in the FEA of Ukraine's agricultural sector. *Methodology.* The research methodology encompasses a range of techniques, including comparative analysis, policy analysis, and case analysis. *Results.* The study examines the economic and legal aspects of customs control in the FEA of the agricultural sector. It analyses the main legislative acts regulating the customs control of agricultural products in Ukraine, as well as international standards and rules affecting customs clearance procedures. Special attention is given to the challenges faced by agricultural enterprises in export-import operations during wartime, and proposals are made for improving customs regulation to increase the efficiency of the sector in the global economy.

Keywords: agriculture, production, economic co-operation, agricultural products, tools, customs control, FEA.

JEL Classification: O13, D24

1. Introduction

The war in Ukraine has had a significant impact on agricultural exports. The main problems are disrupted logistics chains, in particular the blockade of ports and damaged infrastructure, which complicate the transport of agricultural goods (The Law of Ukraine "On the Legal Regime of Martial Law", 2015). In addition, there are difficulties with customs clearance due to increased administrative and security requirements and the closure of several border crossing points (The Resolution of the Cabinet of Ministers of Ukraine "Certain Issues of

Ensuring the Conduct of Business Activities under Martial Law", 2022).

Concurrently, the export of agricultural products has consistently constituted a pivotal component of Ukraine's economic dynamism, furnishing resources for the global market and bolstering the agricultural sector. In wartime circumstances, this objective assumes heightened significance, necessitating a comprehensive legal framework to facilitate customs clearance within the agricultural domain. Contemporary challenges in foreign economic relations, including trade in agricultural products, underscore the pivotal role of

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legal regulation as a crucial instrument for ensuring the resilience of the agricultural sector and the economic security of the state. In addition to the control of payments, customs administrations address global challenges such as pandemics and natural disasters, facilitating international shipments (Azcarra, Azael, Matsudaira, Montagnat-Rentier, Nagy, & Clark, 2022).

In light of the aforementioned considerations, an investigation into the economic and legal aspects of customs control in the agricultural sector's FEA is both timely and warranted.

Research object. The object of the study is the system of customs control in the field of foreign economic activity of the agricultural sector in Ukraine, in particular under martial law.

Research subject. Economic and legal aspects of customs control of agricultural products, including the regulatory framework, practical mechanisms of customs clearance and the impact of martial law on these processes.

Research tasks. To examine the changes in Ukrainian legislation governing customs control in the FEA of the agricultural sector under martial law; to assess the impact of martial law on customs control procedures for agricultural products, including logistical complications, increased risks and other aspects; to identify the main problems faced by agricultural enterprises during FEA, including legal, economic and administrative barriers; to analyse international experience in customs control during crises or conflicts in order to identify best practices that can be adapted in Ukraine.

Definitions:

Customs control is a set of measures carried out by the customs authorities to ensure compliance with customs legislation, including the inspection of goods, vehicles, documents and information to ensure the legality of foreign economic activity (The Customs Code of Ukraine, 2012).

FEA is the ACTIVITY of business entities aimed at establishing and developing foreign economic relations with foreign partners, including export-import operations, investments, international transport and other types of international co-operation (The Law of Ukraine "On Foreign Economic Activity", 1991).

The definitions provided assist in the comprehension of the principal terms employed in the analysis of customs control and FEA in the agricultural sector.

Methodology. The research methodology encompasses a range of techniques, including comparative analysis, policy analysis, and case analysis.

The comparative method facilitated an examination of the procedures, regulations, and practices pertaining to the agricultural sector in a variety of countries. This enabled the identification of optimal practices that could be adapted in Ukraine and the

evaluation of the efficacy of Ukraine's customs control system in comparison to international standards. In particular, a comparison was conducted between Ukraine's customs procedures and those of the EU with regard to agricultural products. This entailed an examination of the influence of disparate tariffs and non-tariff barriers on the competitiveness of agricultural products.

The policy analysis method was employed to examine and evaluate the existing regulatory framework governing customs control in the agricultural sector. This was done in order to ascertain its effectiveness, compliance with international standards, and impact on agricultural enterprises. This encompassed an examination of the modifications to customs control regulations during periods of martial law and their impact on the clearance of agricultural products, as well as an evaluation of the extent to which national legislation complies with WTO and EU requirements for agricultural exports and imports.

The case study analysis method facilitated a more profound comprehension of the particular cases and issues that emerge in the context of agricultural product customs control. The examination of authentic cases facilitated the identification of the primary issues and variables influencing the efficacy of customs control, thereby enabling the formulation of recommendations for their resolution. The integrated use of these methods permitted a comprehensive examination of customs control in the agricultural sector, encompassing both economic and legal considerations.

2. Analysis of Recent Research and Publications

To illustrate, Didukh (2016) undertook an analysis of the legal and practical aspects of exporting agricultural products to the EU. The researcher observed that Ukrainian goods have access to the EU market through three distinct trade regimes: general, preferential under the Generalized System of Preferences (GSP), and preferential under the Association Agreement (free trade regime). Tariff rates in these regimes can differ significantly. Importers choose the trade regime in co-operation with exporters, agreeing on the documents of origin. Depending on the regime, different certificates are used: the general regime is a general form certificate, the preferential GSP is a form A certificate, and for the free trade regime, the EUR.1 certificate in accordance with the Association Agreement. Exporters are obliged to prepare documents confirming the product's origin in accordance with Protocol I of the Agreement. Two categories of requirements for product realisation in the EU exist: those that are mandatory, enshrined in EU regulatory acts, and those that

are voluntary, which may be mandatory for certain contractors (e.g., large retail chains). It is typically advisable to commence the process by elucidating the specific requirements of the prospective purchasers. The difficulties of adapting the agricultural sector to the conditions of the Ukraine-EU Free Trade Agreement were examined by Zinchuk T. O. (2015). The author noted that the process of European integration does not end with the signing of the Agreement, but only begins, and will continue, taking into account the priorities and problems of the agricultural sector. The raw material orientation of Ukrainian exports indicates the low solvency of agricultural producers and the technological backwardness of the industry. The limited opportunities to purchase modern equipment, the insufficient state support, the reduction of small-scale farming due to the emergence of agrohholdings, the narrow specialisation of production, the slow pace of institutional change, the failure to comply with European rural development standards, and the disregard for agroecological requirements represent significant obstacles to the implementation of the FTA between Ukraine and the EU. The advantages of European integration, as set forth in the Agreement, could prove beneficial in a number of ways. Firstly, it would ensure unified requirements for national agri-food producers and importers. Secondly, it would align domestic agricultural policy with the goals and principles of the EU's Common Agricultural Policy. Thirdly, it would promote increased mutual trade in agricultural products and expand their range. Fourthly, it would eliminate tariff and non-tariff barriers that hinder trade liberalisation. In the context of extensive land use in the agricultural sector, external economic prospects may be perceived as optimistic.

In their 2024 study, Pasichnyk V. and Shevchuk A. examined the modifications to the export regulations governing agricultural products from Ukraine. It was observed that the export process has become more complex due to the necessity of verification, including registration in the State Agricultural Registry (SAR) or the acquisition of a special licence. According to lawyers, on the one hand, this can create difficulties for the "shadow market", allowing the state to increase tax revenues and protect the interests of bona fide exporters. On the other hand, stricter regulation may lead to increased risks of corruption and increased time and financial costs for legal exporters. There is also the question of whether the requirement for verification or obtaining an export licence should be considered an "export prohibition" under the terms of export contracts, potentially relieving exporters of liability for non-compliance.

The legal framework for the clearance of grain exports under martial law in Ukraine was the subject of an investigation by Slastyonenko O. O., Huliieva Z. N.,

and Korzh T. C. (2024). The findings of the study indicate that the improvement of the legal framework for the clearance of grain exports during martial law in Ukraine necessitates a comprehensive and systematic approach, taking into account the particular circumstances and international relations. The current geopolitical situation poses challenges to external economic relations at the legislative and regulatory levels regarding the customs clearance of grain exports under martial law. It was noted that martial law requires not only military action, but also meticulous regulation and control of grain exports across the customs border. The analysis of the principal concepts and essence of customs clearance of grain exports has revealed the crucial role of legal support for this process during periods of conflict. Effective customs clearance necessitates adherence to general rules and norms, as well as adaptation to the specific conditions of war. Based on the analysis, a series of measures have been proposed to enhance the legal framework for customs clearance of grain exports, including the development of special legal acts, training of relevant personnel, and the introduction of modern technologies to simplify and expedite the processes.

Tyshchenko V. F. (2022) studied the foundations of foreign economic activity and customs affairs. The manual emphasises the importance of foreign economic activity for the economic development of the country, including the importance of international trade, investment and co-operation. A great deal of attention is paid to the legal foundations of customs affairs, including the regulation of customs clearance, tariffs and control, as well as compliance with international norms and standards. Furthermore, the impact of globalisation on customs affairs is emphasised, particularly the necessity to align national customs practices with international standards and agreements. Consequently, this work serves as a crucial reference for students, educators, and professionals engaged in international trade and customs matters, offering comprehensive insights into the legal, economic, and technological dimensions of this domain.

In her 2018 study, Tsiolkovska S. I. investigated the potential of fostering foreign economic activity through the interaction between agribusiness enterprises and government agencies. It was concluded that the advancement of agribusiness, particularly among small-scale agricultural producers, is feasible when a conducive business environment is established. In such an environment, it is recommended that entrepreneurial initiative be actively implemented, agricultural production be developed, and the activities of agribusiness entities be supported. This encompasses the stimulation of the construction of facilities for the processing and storage of agricultural products. This paper concurs with the author's assertion that effective collaboration between government agencies

and agribusinesses is a crucial element in the attainment of these objectives.

In her article, Shulha V. (2022) presents an analysis of the impact of the war on Ukraine's agricultural sector and the support measures implemented to ensure its stability. The primary emphasis is on the necessity for state assistance to farmers during the period of martial law, encompassing legislative adaptation, the provision of financial instruments, and the streamlining of customs procedures. Shulha V. emphasises that supporting the agricultural sector in such circumstances is of paramount importance for maintaining the country's food security. The proposed measures include the provision of financial assistance to enterprises operating within the agri-sector, the simplification of customs procedures, and the introduction of mechanisms designed to protect agri-food exporters from external and internal risks. This study underscores the necessity of providing targeted assistance to the agricultural sector with the objective of alleviating the detrimental impact of martial law on the production and export of agricultural products.

In his analysis, Dabrowski M. (2023) examines the European Union's decision to import grain from Ukraine, considering it both a necessary action and a source of internal conflict within the EU. He concludes that, from a humanitarian and economic perspective, the importation of Ukrainian grain was the appropriate course of action. However, it has encountered considerable opposition from certain EU Member States. These countries, particularly those with substantial agricultural sectors, perceive the influx of Ukrainian grain as a potential threat to their domestic markets. Dabrowski M. (2023) posits that the opposition from these Member States is driven more by political opportunism than by genuine economic interests. He characterises this opposition as a "cynical rebellion". He proposes that the EU should exercise caution in managing this internal conflict in order to maintain unity and continue supporting Ukraine in the context of the current challenges. The article emphasises the intricate equilibrium that the EU must navigate between expressing solidarity with Ukraine and addressing the internal concerns of its Member States.

In his article, Hervé J. (2024) argues that European and Ukrainian agriculture are not competitors, but rather complementary forces that can benefit each other. He emphasises that while the European Union's agricultural sector focuses on the production of high-value products with strict quality standards, Ukrainian agriculture is more oriented towards the large-scale production of cereals and oilseeds. This complementarity allows the EU to secure its food supply while supporting Ukraine's economy. Hervé J. posits that the fostering of closer agricultural ties

between the EU and Ukraine is mutually beneficial. By leveraging each other's respective strengths, they can enhance food security, stabilise markets, and promote sustainable agricultural development in Europe. The article calls for further integration of Ukrainian agriculture into the European market, emphasising the mutual benefits of such co-operation.

In their analysis, Dodd and Welsh (2024) discuss the grain trade dispute between Ukraine and the European Union, demonstrating how this conflict has eroded the previously robust solidarity among the countries. The authors highlight that the dispute, predominantly driven by concerns from certain EU Member States regarding the impact of Ukrainian grain imports on domestic markets, has resulted in considerable political and economic tensions within the EU. Dodd and Welsh conclude that this situation has resulted in a schism within the EU's unified stance in supporting Ukraine. This schism not only endangers the EU's internal cohesion but also complicates the bloc's relations with Ukraine at a critical juncture. The authors emphasise the necessity for a balanced solution that addresses the concerns of EU Member States while maintaining support for Ukraine's agricultural sector and overall stability.

In their comprehensive work "Customs Matters: Strengthening Customs Administration in a Changing World", Azcarraga P., Azael A., Matsudaira T., Montagnat-Rentier G., Nagy Ja., and Clark R. (2022) explore the challenges faced by customs administrations worldwide. The authors conclude that effective customs administration is of paramount importance for national and international economic stability, particularly in light of the rapid evolution of global trade dynamics and the accompanying security concerns. They underscore the necessity for modernisation through the implementation of cutting-edge technologies, enhanced collaboration between international customs institutions, and the ongoing advancement of human resources to equip customs agencies with the capacity to adapt to emerging challenges.

Finally, T. Kolomoiets, N. Galitsina, A. Sharaia, V. Kachuriner and O. Danylenko (2021) attempted to trace the peculiarities of interaction between the state and producers of agricultural products, especially in the context of foreign economic activity, through the prism of public-private partnership.

The main trends in scientific research on economic and legal aspects of customs control of foreign economic activity in the agricultural sector under martial law include several key areas:

- 1) Adaptation of customs control to new realities;
- 2) strengthening export control;
- 3) international co-operation and support;
- 4) legislative changes and adaptation to international law.

These trends indicate the necessity for a comprehensive strategy to enhance the efficacy and adaptability of customs control in the agricultural sector, particularly in wartime contexts. Such an approach would contribute to the maintenance of economic stability and food security within the country.

3. Main Research Material

The legal framework governing customs clearance in the agricultural sector in Ukraine is comprised of a complex set of regulations pertaining to the export of agricultural products across the customs border. The primary legal instrument governing this process is the Customs Code of Ukraine, which establishes the general principles of customs regulation and control. The Code defines the rules and procedures for customs declarations, the calculation of duties, and other customs payments (The Customs Code of Ukraine, 2012).

Under martial law, foreign economic activity in the agricultural sector is also subject to special regulations. These include legislation on the quality and standards of grain crops, such as DSTU (State Standards of Ukraine) and ISO standards. In particular, legislation was enacted with the objective of guaranteeing food security and adapting to the challenges posed by wartime conditions (The Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Creating Conditions for Ensuring Food Security under Martial Law", 2022).

Furthermore, legislation has been enacted that delineates the list of goods subject to export and import licensing, as well as quotas for export for the corresponding year (The Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Lists of Goods Subject to Licensing and Quotas for 2024", 2023).

In response to the outbreak of hostilities, the EU implemented a provisional lifting of trade restrictions on goods produced by Ukrainian manufacturers. In order to provide support to Ukrainian exporters within the EU, Regulation 2022/870, adopted on May 30, 2022, facilitated the opening of the European market for goods originating from Ukraine. As of June 4, 2022, tariff restrictions under the Association Agreement between Ukraine and the EU were suspended, including: import duties on industrial products, entry price systems for fruit and vegetables, all tariff quotas on agricultural products, anti-dumping duties and global safeguard measures on Ukrainian goods. The new rules were in force for one year. Nevertheless, the preferential rules have since lapsed, and the pivotal EU documents pertaining to the customs control of foreign economic activity in the agricultural sector are the Common Agricultural Policy and Regulation (EU) No 1306/2013 of the

European Parliament and of the Council of December 17, 2013, concerning the financing, management, and monitoring of the common agricultural policy.

A review of the regulatory framework reveals that the activities of customs authorities are subject to the provisions of special acts, which delineate the procedures and rules governing customs control and document processing. For businesses and agricultural enterprises engaged in the export of agro-industrial products, compliance with these legal norms is of the utmost importance, as it ensures not only legality but also the efficiency and safety of international trade operations under martial law.

It is worthy of mention that by the time summer 2023 arrived, Ukraine's agricultural sector had experienced a rather contradictory period. Despite the numerous challenges posed by the war, agricultural exporters attempted to fulfil existing supply contracts. However, the Ukrainian state authorities introduced additional barriers to exports, thereby complicating this process. In addition, for a period of time, Ukrainian customs authorities imposed an unofficial ban on the issuance of export declarations for agricultural products exported via Black Sea ports. Furthermore, extensive searches were conducted at Black Sea ports, which frequently resulted in the suspension of port operations. The official justifications for these actions were not explicitly delineated; however, it is presumed that they were intended to address problematic practices, such as the acquisition of grain from farmers for immediate cash payment without the requisite VAT deductions. This resulted in the emergence of a "shadow market" for grain, which caused considerable harm to the state due to the loss of tax revenues and the non-repatriation of export proceeds to Ukraine (Pasicznyk & Shevchuk, 2024).

To address this, on October 31, 2023, the Cabinet of Ministers of Ukraine adopted Resolution "On Implementation of the Pilot Project on Verification of Agricultural Entities under Martial Law" No. 1132. The resolution, which came into effect on November 10, 2023, represents a significant shift in the regulatory framework governing the operations of Ukrainian agricultural enterprises with an export focus. The most significant innovation is the establishment of the State Agrarian Register (SAR), which is intended to encompass exporters of agricultural commodities such as grains, oilseeds, oils, seeds, and their derivative products. Those companies included in the aforementioned register will be considered to be "verified agro-industrial complex entities". The resolution's core tenet is the distinction between "mature" companies, which have a history of agricultural product export as a primary or significant activity over an extended period, and "newcomers", or companies that have recently established themselves or commenced engagement in agricultural product

exports. In consequence, two parallel export mechanisms are established: unrestricted export for verified exporters and export requiring licences for each operation for companies that have not undergone verification.

It is a requirement that companies which have not undergone verification and which are not included in the SAR obtain a licence from the Ministry of Economy of Ukraine before they are permitted to export agricultural products to Poland, Romania, Bulgaria, Hungary and Slovakia. The procedure for export licensing of agricultural products is regulated by the Cabinet of Ministers' Resolution "On Approval of the Lists of Goods Subject to Licensing and Quotas for 2024" No. 1402 of December 23, 2023.

It is evident that the process of exporting agricultural products from Ukraine has become more complex due to the necessity of verification through inclusion in the State Agrarian Register (SAR) or the acquisition of a special licence. While this may assist in combating the "shadow market," increasing tax revenues, and protecting the interests of honest exporters, it is possible that such enhanced regulation may also result in heightened corruption risks, as well as additional time and financial costs for legitimate businesses. Currently, Ukraine is engaged in efforts to align its domestic legislation with that of the European Union. In particular, as of July 1, 2024, special export security measures were introduced with the objective of enhancing control over the timely return of export proceeds through the implementation of tax measures and the declaration of such goods (PWC, 2024).

Furthermore, on August 22, 2024, the Verkhovna Rada adopted the Draft Law of Ukraine "On Amendments to the Customs Code of Ukraine on the Implementation of Certain Provisions of the Customs Code of the European Union" in full (The Draft Law of Ukraine "On Amendments to the Customs Code of Ukraine on the Implementation of Certain Provisions of the Customs Code of the European Union", 2024). The amendments to the customs legislation are significant and facilitate Ukraine's alignment with the comprehensive implementation of EU customs law. These changes effectively conclude the integration of the fundamental norms of EU customs law (the EU *acquis*) into Ukrainian legislation. The subsequent phase will entail the enactment of a new Customs Code of Ukraine, which will be fully aligned with the EU Customs Code.

The enactment of this draft legislation will permit Ukrainian businesses to adapt to the revised regulations governing foreign economic activity, thereby facilitating a seamless transition from the extant Customs Code to the new one.

The key changes proposed by the draft law include the following:

- Introduction of the concept of customs representation, similar to that existing in the EU, with a distinction between direct and indirect representation, and definition of responsibilities between a foreign economic operator and its customs representative;
- a gradual transition within 18 months to a permit system for companies engaged in foreign economic activity, with a unified system of criteria and conditions for customs brokers, warehouse holders and owners of temporary storage warehouses;
- introduction of a European model of customs warehouses with an expanded range of services;
- expanded opportunities for authorised economic operators (AEOs) to demonstrate their financial solvency;
- implementation of a European approach to the application of customs regimes;
- harmonisation of the Customs Code of Ukraine with EU regulations on the delivery, presentation and storage of goods under customs control;
- elimination of the need to call customs officers to move goods between facilities with different permits, for example, between a customs warehouse and an authorised shipper or consignee on the territory of the same company;
- development of post-clearance control measures integrated with customs audit procedures;
- improvement of measures to protect intellectual property rights during the movement of goods across the customs border of Ukraine.

The following steps are being taken to strengthen anti-corruption measures in the customs authorities:

- Publication of impersonal decisions based on the results of consideration of complaints on the official website of the State Customs Service within three days from the date of their adoption;
 - the right of customs authorities to exchange information on the customs value of goods in electronic form in accordance with international standards with customs authorities of other countries.
- Amendments and clarifications were made during the second reading of the draft law, including the following:
- Priority for enterprises with AEO status when arriving and crossing the border, in particular through electronic queueing systems;
 - separation of duties of the declarant, the holder of the customs regime and the person responsible for payment of customs duties;
 - introduction of the European concept of requirements for the storage of goods under customs control, replacement of the permanent customs control zone in customs warehouses with a financial guarantee of their safety;
 - clarification of the list of permitted operations with goods under customs control;

- clarification of rules on the use of equivalent goods;
- regulation of the conditions for the transfer of ownership of goods with Ukrainian status to the state;
- improvement of the rules for payment of customs clearance fees outside the location of the customs authority or outside the working hours established for it.

It is anticipated that the recently proposed amendments will come into force six months after the legislation is officially published. During this period, the Cabinet of Ministers of Ukraine and the Ministry of Finance are required to approve all necessary bylaws. Nevertheless, certain stipulations, including those pertaining to AEO priorities at points of arrival and border crossings, as well as exemptions for all enterprises from delivery deadlines at the border during electronic queue times, will take effect immediately following the law's publication.

Thus, the analysis of the peculiarities of customs clearance of agricultural exports under martial law requires a systematic approach and constant monitoring of changes in the legal and economic environment. Flexibility and rapid response to changes will help ensure the stability of export operations and minimise risks for the agricultural sector in these difficult conditions. At this stage, it is important to develop specialised regulations adapted to wartime conditions, taking into account the specifics of customs clearance in the agricultural sector. These acts should ensure the stability and efficiency of the process. At the same time, the effective work of customs authorities is crucial for control and proper application of legislation.

4. Conclusions

In regard to the initial task, it was determined that the amendments to Ukrainian legislation governing the customs supervision of FEA in the agricultural domain during martial law are intended to align with European standards, enhance the security and transparency of customs procedures, and improve the regulation of export and import processes. It is anticipated that the implementation of revised norms and procedures will assist Ukrainian enterprises in adapting to the prevailing circumstances, facilitate efficient customs clearance, and mitigate risks associated with martial law. In particular, recent legislative changes facilitate Ukraine's alignment with the customs laws of the European Union, ensuring the harmonisation of customs control rules and facilitating integration into the international trade space. This is particularly relevant in the context of adapting to the concept of customs representation, authorisation systems and customs regimes.

With regard to the second task, it was concluded that martial law significantly complicates the transport

of agricultural products. Customs authorities and businesses face security issues on transport routes, leading to delays and additional costs. Road infrastructure may be partially or completely destroyed, further complicating logistics. Furthermore, the implementation of martial law has an adverse effect on the logistics processes employed in the agricultural sector, resulting in delays and an increase in costs. In order to mitigate the impact of these problems, it is necessary to ensure the stability of transport routes and to improve customs clearance procedures. Concurrently, businesses must adapt to the revised regulations and collaborate with customs authorities to guarantee the streamlined clearance of goods.

Ukraine should work to stabilise and simplify the legal regime for customs control, including reducing bureaucratic procedures and improving coordination between regulatory bodies. To ensure the security and stability of customs operations, it is important to develop co-operation with international organisations and introduce financial guarantees to reduce risks. Adopting international best practices and implementing relevant changes in Ukraine can significantly improve the efficiency of customs control and contribute to the stability of the agricultural sector in times of crisis.

In light of the particulars of martial law, it is evident that a comprehensive approach is necessary to enhance the economic and legal aspects of customs control in the agricultural sector. This entails the implementation of new technologies, the adaptation of the legal framework, the enhancement of staff qualifications, and the strengthening of international co-operation. These measures will contribute to the efficacy of customs control and the stability of agricultural exports. In times of war, customs control of foreign economic activity in the agricultural sector is of critical importance for ensuring economic stability and food security. However, to ensure the effective functioning of customs authorities and uninterrupted exports of agricultural products, a number of measures need to be taken, including improving the economic and legal aspects of customs control:

- Development and implementation of new regulations that take into account the specifics of martial law to simplify customs control, especially for strategically important goods;
- taking measures to expand international co-operation to harmonise customs control procedures and facilitate cross-border trade. This could include data exchange and coordination to ensure the security of agricultural supplies;
- ensuring that customs control procedures are flexible and adaptable to the conditions of martial law. This may include simplifying documentation

requirements and introducing expedited procedures for the export and import of critical goods;
 – in times of war, risks increase significantly, so it is necessary to improve the systems for monitoring and managing risks associated with agricultural exports.

With regard to further scientific research, it would be prudent to concentrate on examining the influence of international norms and agreements on the implementation of FEA in the agricultural sector during wartime.

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