

Dalinchun Iryna
Student,
State Tax University

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TENDENTS OF DIGITALIZATION OF DIGITAL TRANSFORMATION OF ADMINISTRATION OF CUSTOMS PROCESSES

In modern conditions, the key trends in the digitalization of customs procedures in Ukraine are reduced to joining the European NCTS system, introducing the status of Authorized Economic Operators (AEO) with automation of permits through the CDS.UA system, creating a backup mobile data center for system stability, digitalization of guarantees through the GMS system and merging databases with the tax database to detect violations.

At the same time, electronic customs and the “single window” system are becoming important elements of Ukraine's integration into the European economic space, contributing to the development of international trade, improving the investment climate and ensuring transparency of customs processes. The use of modern information technologies in customs allows not only to simplify the interaction between various state institutions involved in the relevant processes, but also to ensure reliable data protection, which is necessary to increase the level of trust from business and international partners. The transfer of most customs functions at the central and local levels to the virtual plane creates significant benefits for business and citizens, as it reduces customs clearance time, reduces administrative barriers and increases transparency. However, the full realization of the potential of electronic customs requires additional investments in the development of modern infrastructure, as well as improving the skills of customs personnel in the use of new technologies. The transfer of most customs functions at the central and local levels to the virtual plane creates significant benefits for business and citizens, as it reduces customs clearance time, reduces administrative barriers and increases transparency. However, the full

realization of the potential of electronic customs requires additional investments in the development of modern infrastructure, as well as improving the skills of customs personnel in the use of new technologies [1].

As we can see from the above, the digitalization of Ukrainian customs is an important element of its European integration process, which is being implemented in the context of a large-scale war. At the same time, the leadership of the State Customs Service, the Ministry of Finance, the Cabinet of Ministers of Ukraine and our international partners, in particular the EU4PFM program, are clearly aware of the need for rapid and high-quality implementation of IT reform in the customs sector. Only in this way can a reliable basis be created for simplifying and accelerating customs procedures, developing trade relations with the European Union, as well as bringing Ukraine closer to economic integration with the EU, which was originally conceived and implemented as a customs union. Intensifying efforts towards the development of information technologies significantly affects the formation of a modern customs strategy of Ukraine. The use of modern IT solutions and specialized computer equipment will contribute to the strengthening of international trade, optimization of transport processes and harmonization of customs procedures. This, in turn, will ensure effective exchange of information data between customs authorities of different countries, create conditions for the use of advanced telecommunication and information systems in customs declaration, and also open access to global information resources within the framework of the global security system. The current development of the EAIS is carried out in accordance with strategic documents on information technologies (hereinafter referred to as IT) for the State Customs Service and its territorial bodies, taking into account the requirements of Annex XV to the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their Member States, on the other hand, dated 27.06.2014, in terms of changes to the legislation of Ukraine on customs matters, which are being implemented on the way to Ukraine's accession to the European Union (hereinafter referred to as the EU) and the adaptation of Ukraine's customs IT systems to the EU customs IT systems. The EAIS consists of functional systems of the central and local levels,

operating at the national and/or international level, and their support means. The EAIS functional systems include: the automated customs clearance system “Center” (hereinafter – the ASMO “Center”); the automated customs clearance system (hereinafter – the ASMO) and local ASMO subsystems of the territorial bodies of the State Customs Service, which interact with the ASMO “Center”; the Unified State Information Web Portal “Single Window for International Trade”; an electronic transit system operating at the national level. The means of ensuring the functioning of the EAIS include: data processing centers and server rooms; central data storage, application servers, technological services (complexes) and automated workplaces of EAIS users; the departmental electronic communication network of the State Customs Service and local computer networks of the State Customs Service and its territorial bodies; software and hardware complex of the State Customs Service “Electronic Mail” [2].

In general, the process of digitalization creates a constant need to develop new digital proposals to stimulate the economic development of Ukraine, of which the banking and customs sectors are important components. The transition to the implementation of digital solutions contributes to the optimization of the workflow, reduction of operating costs, provision of high-quality customer service, as well as an increase in demand for qualified specialists capable of working in banking and customs using modern digital technologies. An integral part of the effective functioning of the customs control and risk management system is the presence of a developed information infrastructure, active implementation of new technologies, systematic training, professional growth of specialists, as well as mutual assistance between countries participating in foreign economic activity [3].

Summarizing, we note that at the current stage of development of domestic customs, digitalization is the main trend of its further reform. Accordingly, the implementation and improvement of all the described procedures for using the opportunities of digitalization in customs will ensure further progressive sustainable development of customs in Ukraine.

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