

CUSTOMS DUTIES: IMPACT ON BUDGET FORMATION AND FINANCIAL SECURITY OF THE COUNTRY

The purpose of the article is to analyse the impact of customs payments on the formation of the country's budget before the war and during a full-scale war. The study was carried out using the methods of synthesis and analysis, deduction and induction (to revise the existing conceptual apparatus regarding the essence of customs payments), the method of comparative statistical characteristics, graphical and analytical method, analysis of facts, factors and phenomena by various indicators and criteria (to systematise and analyse the volume and structure of indirect taxes in the formation of the country's budget), and generalisation (to formulate the conclusions of the study). The article examines the dynamics and structure of payments related to customs: customs duty, excise tax on excisable goods imported into the customs territory of Ukraine and value added tax on goods imported into the customs territory of Ukraine. A comparative analysis of customs revenues to the State Budget of Ukraine before the war and during the full-scale invasion is carried out, including trends and changes in the structure of customs duties, imports and exports, and other factors affecting customs revenues. The role of customs payments in the overall balance of the country's budget and their importance for the financial stability and security of the state are investigated. The measures taken to maintain economic stability and ensure the functioning of the state in difficult conditions of war are considered, in particular, the role of foreign countries and international organisations in the formation of the revenue side of the budget of Ukraine is determined. The article also explores the measures that the state can take to stabilise customs payments during the war, such as revising tariffs, simplifying customs procedures and providing incentives for importers and exporters. In summary, the article provides a comprehensive overview of the impact of customs payments on the country's budget, emphasises the importance of customs payments as a stable source of budget revenues and the need to improve their management to ensure the country's financial and economic security. The article also offers recommendations on how to manage customs policy in times of war in order to minimise the negative impact on the budget and economy of the country, taking into account the interests of both the state and citizens. The proposed recommendations can contribute to the development of an effective policy in the field of customs relations to improve the economic situation in the country.

Key words: military conflict, martial law, customs payments, value added tax, excise tax, customs duty, customs policy, indirect taxes, state budget revenues.

JEL Classification: E62, F51, F52, H30, H61, H68, H71.

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Introduction. The full-scale invasion had a significant impact on all spheres of the country's activities and existence, including financial and economic security and the ability of the state to perform its functions. The purpose of the article is to analyse the impact of customs duties on the country's budget before the war and during the military conflict. It is aimed at identifying changes in the level, structure and role of customs revenues in the state budget caused by military operations. In addition, the study aims to propose recommendations for adapting customs policy and ensuring the financial stability of the state during the war, given the importance of customs payments for filling the budget and supporting the country's economy. The research was carried out using the methods of synthesis and analysis, deduction and induction (to review the existing conceptual framework on the essence of customs payments), the method of comparative statistical characteristics, graphical and analytical method, analysis of facts, factors and phenomena by various indicators and criteria (to systematise and analyse the volume

and structure of indirect taxes in the formation of the country's budget), and generalisation (to formulate the research conclusions)

Results. Customs taxation performs several important functions in the fiscal system of the state. Firstly, it provides a stable revenue stream for the budget, as indirect taxes are paid at different stages of production and circulation of goods and services, which increases the possibility of budget revenues even if sales volumes change. Secondly, customs taxation can be used to regulate consumer behaviour and encourage or restrict the consumption of certain goods, for example, through excise taxes on alcohol or tobacco. It also reduces the burden of direct taxes, such as income tax, and makes it easier for businesses and individuals to pay taxes, as they can spread the taxation over different stages of transactions or purchases. Thus, the collection of customs duties serves an important function in financing public needs and regulating economic and social development.

Value added tax (VAT) is one of the most important taxation instruments in many countries, including Ukraine. VAT is an indirect tax levied on businesses when they sell goods or provide services. It is based on the concept of value added, where the taxable amount includes the difference between the value of the goods at the beginning of production and the value of the goods after processing, improvement and sale. The main essence of VAT is to tax the difference between the value of a good or service at the beginning of production and the value of that good or service at each subsequent stage of its circulation, from the supplier to the final consumer. The Tax Code of Ukraine defines value added tax as an indirect tax that is calculated and paid in accordance with the provisions of Section V of the Tax Code of Ukraine (Tax Code of Ukraine, 2010).

The VAT plays an important role in financing public needs. It provides a stable revenue stream for the budget, which is used to finance various areas, including education, healthcare, infrastructure, defence and other government programmes, and has several key aspects:

a) Collecting stable revenues: VAT provides a stable revenue stream for the state budget. As it is levied at every stage of production and circulation of goods and services, it results in regular budget revenues, regardless of seasonality or fluctuations in sales.

b) Possibility of revenue forecasting: Due to the stable nature of VAT taxation, the government can better forecast revenues and plan budget expenditures. This makes the financing of government programmes and infrastructure projects more predictable.

c) Distribution of the tax burden: The VAT allows to distribute the tax burden among different economic entities and citizens. Usually, the final consumer bears the bulk of the taxation, but VAT payers are enterprises at different stages of production and circulation, which reduces the burden on business entities.

d) Regulation of consumer behaviour: Changes in VAT rates can affect consumer behaviour. Lower rates may encourage consumers to buy more goods and services, thereby supporting economic growth. In contrast, an increase in rates can reduce consumer activity, which can be useful if there is a need to curb inflation or limit consumption of harmful goods (Yu. Yu. Sus, N. S. Boiko, K. S. Nazimova, V. V. Zaliubovska, 2021). In 2022, by reducing the VAT rate on fuel, the government was able to curb the rapid rise in petrol and diesel prices in the face of a total shortage, which allowed consumers to adapt to further price increases.

An excise tax is a special tax imposed on certain types of goods, usually on goods that may be harmful to health or the environment, such as alcohol, tobacco products, fuel, cars, etc. The Tax Code of Ukraine defines excise tax as an indirect tax that is calculated and paid in accordance with the provisions of Section VI of the Tax Code of Ukraine (Tax Code of Ukraine, 2010). This tax is included in the price of goods and is collected from producers or importers. In Ukraine, the excise tax is applied to goods such as alcoholic beverages, tobacco products, fuel, energy drinks, cars, electricity and other consumer goods (Tax Code of Ukraine, 2010). Excise tax rates are set for each type of goods. Some excise tax rates are based on the number of units (e.g., the number of litres of alcohol in a drink) or volume (e.g., the number of litres of fuel). This helps to ensure proportionality of taxation. Excise rates can be higher for goods that have a harmful effect on health (e.g., tobacco products) or the environment (e.g., cars with high emissions). The setting of excise tax rates can also be based on the financial goals of the state, such as increasing budget revenues or regulating consumer behaviour (N. I. Atamanchuk, N. S. Khatniuk, N. M. Boreiko, & Y. Yu. Bakai, 2021).

Customs duty in Ukraine is a nationwide mandatory tax levied on the movement of goods across the customs border of the country, as well as on a number of customs operations. Customs duties are

calculated and paid in accordance with the provisions of the Customs Code of Ukraine (Customs Code of Ukraine, 2012). There are import duties, export duties, seasonal duties and 4 special types of duties such as: special, anti- dumping, countervailing, additional import duty. Customs duties are collected at customs offices during customs operations. Payment of customs duties is mandatory for companies and individuals engaged in international trade (Customs Code of Ukraine, 2012).

Customs duties, excise duties and value added tax are important sources of revenue for the Ukrainian budget, playing a key role in financing various programmes, projects and social needs of the country. Duties levied on foreign trade provide the budget with a stable financial resource and can be used to protect the domestic market. In turn, the excise tax and VAT are aimed at increasing budget revenues, as well as regulating consumer behaviour and promoting social and economic goals.

Changes in customs payments directly depend on the volume of export and import operations. Table 1 shows the dynamics of key macroeconomic indicators for the period from 2019 to 2023.

Table 1

Key macroeconomic indicators of Ukraine

Indicators	2019	2020	2021	2022	2023
Real GDP growth rate, %, in	3,2	-3,8	3,4	-28,8	5,0
Exports of goods and services, mln. US \$ MILLION	63 556	60 707	81 504	57 517	51 093
Changes in exports of goods and services, in % to the previous year	7,4	-4,5	34,3	-29,4	-11,2
Imports of goods and services, mln. US \$ MLN.	76 067	63 085	84 175	83 254	88 488
Changes in imports of goods and services, in % to the previous year	7,8	-17,1	33,4	-1,1	6,3
Balance of payments, mln. US DOLLARS	-12511	-2378	-2671	-25737	-37395

Source: Compiled by the authors on the basis of (Official website of the Ministry of Finance of Ukraine. Balance of payments: 2019–2023; Website of the Ministry of Finance. Information from the Ministry of Finance of Ukraine on the implementation of the State Budget of Ukraine for 2019–2023)

The information in the table clearly shows the impact of the crisis on GDP and foreign trade. Thus, in 2020, gross domestic product decreased by 3.8%, accompanied by a 4.5% decline in exports and a 17.1% decline in imports, due to quarantine restrictions caused by Covid-19. In 2021, the situation not only stabilised (GDP almost reached the level of 2019), but also improved significantly. Thus, exports increased by USD 20797 million. (or 34.3%), while imports increased by USD 21090 million. (or 33.4%). 2022 was a critical year for Ukraine as a country and for its economy in particular. While leading international financial institutions had predicted a 50% decline in GDP, with the loss of the occupied territories, physical destruction of businesses, unsuitability of large areas for agriculture, and the loss of a large number of workers who either went to defend the country or were forced to leave Ukraine, GDP declined by only 28.8%. The disruption of logistics links, the inability to use sea freight and aircraft, led to a 29.4% decline in exports, or USD 2,3987 million, while imports of goods and services fell by USD 2,398 million. Imports of goods and services decreased by only 1.1% or USD 921 million. USD. In 2023, GDP grew by 5%, which is very encouraging in a time of war. Unfortunately, exports of goods and services continued to decline, albeit at a slower pace than in 2022 – by 11.2% or USD 6,424 million, while imports grew significantly. Imports grew significantly, by 6.3% or USD 5,234 million. USD. Of course, the decline in exports and the negative balance of payments are negative factors, as foreign exchange earnings are reduced. However, the growth in imports of goods and services makes it possible to generate budget revenues through customs duties (Table 2, Figure 1). Therefore, at this stage, this is positive from the point of view of filling the budget and maintaining the country's financial stability.

All customs duties are indirect taxes, but not all indirect taxes are customs duties. For example, excise tax and value added tax on goods produced in Ukraine are not customs duties and are shown in Tables 2 and 3 to compare the importance of domestic and similar import taxes in the formation of the State Budget of Ukraine.

The state budget revenues of Ukraine increased significantly in 2022 (by UAH 490.5 billion or 37.8%) and 2023 (by UAH 884.6 billion or 49.5%) compared to the previous years. This is due to the

Table 2

Revenues from customs duties to the State Budget of Ukraine in 2019 – 2023 (billion UAH)

Indicators	2019	2020	2021	2022	2023	2024 plan	01.04. 2024
Excise tax on excisable goods produced in Ukraine	69,9	80,4	82,9	60,7	92,6	98,2	16,7
Excise tax on excisable goods imported into the customs territory of Ukraine	53,5	57,8	79,6	41,7	74,8	95,3	22,6
VAT on goods (works, services) produced in Ukraine, including budget refunds	88,9	126,5	155,8	213,9	214,6	289,1	69,0
VAT on goods imported into the customs territory of Ukraine	289,8	274,1	380,7	253,1	366,2	498,9	109,0
Taxes on international trade and external	30,1	30,5	38,2	26,2	40,6	49,2	12,3
Funds from foreign countries and international organisations	1,14	1,03	1,29	481,1	433,4	6,4	37,5
Total state budget revenues	998,3	1076,0	1296,9	1787,4	2672,0	1768,5	642,1

Source: compiled by the authors on the basis of (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024; Law of Ukraine «On the State Budget of Ukraine for 2024», 2023)

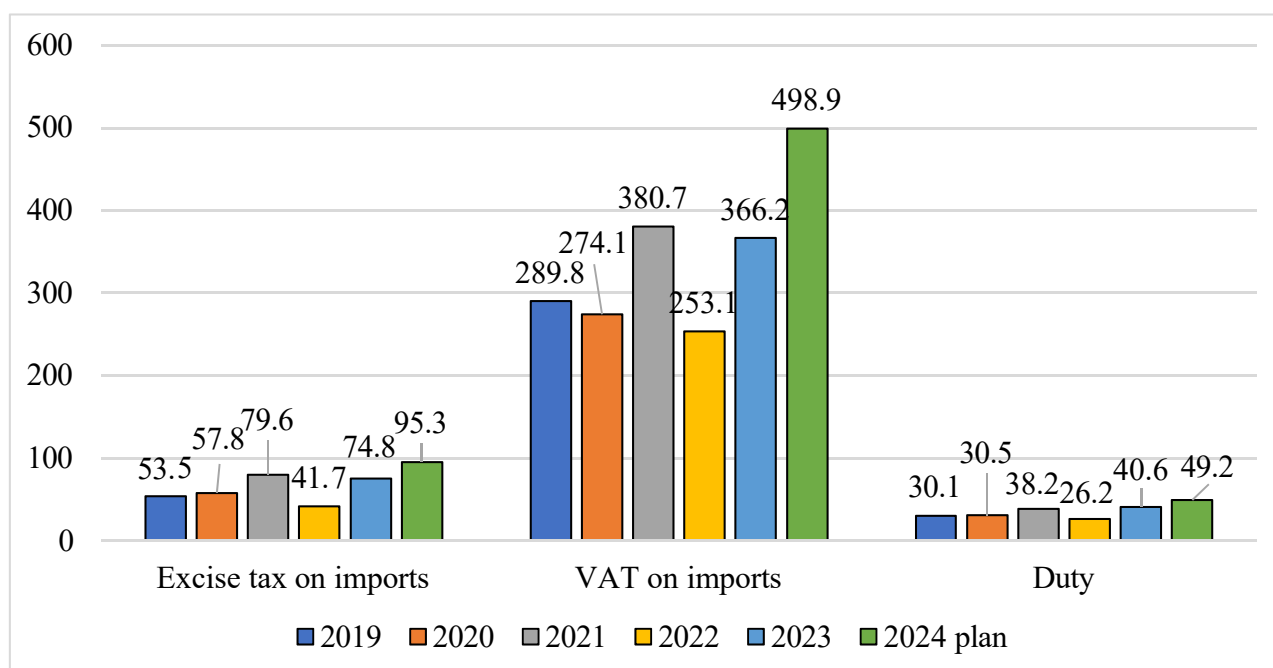


Figure 1. Dynamics of customs revenues to the State Budget of Ukraine, UAH billion

growing needs for defence and reconstruction of the country and is largely funded by Western partners and international organisations. The positive dynamics of the increase in all indirect taxes was observed in 2021, due to the adaptation of the country and the population to the rather difficult and crisis situation in the country due to the global coronavirus pandemic and in 2023, when the economy adjusted to martial law and foreign trade intensified

As a result of the war, starting from 24.02.2022, the consumption structure changed, and demand for essential and strategic goods such as food, medical supplies and materials increased. To contain prices, the government abolished the excise tax on fuel, which accounts for the bulk of the excise tax. This affected

the amount of excise tax revenues in 2022: excise tax on domestic goods decreased by UAH 22.2 billion (or 26.8%), and on imported goods by UAH 37.9 billion (or 47.6%). At the same time, VAT on domestic goods increased by UAH 59.1 billion (or 37.3%), which is explained, among other things, by the growth in prices for goods and services. The decline in foreign trade resulted in a decrease in VAT on imported goods by UAH 127.6 billion (or 33.5%). A similar trend is observed in taxes on international trade and external transactions: a decrease of UAH 12 billion (or 38.1%). In 2023, there was a rapid increase in all customs payments: excise tax increased by UAH 33.1 billion (or 79.4%), VAT by UAH 113.1 billion (or 44.7%), and customs duty by UAH 14.4 billion (or 54.9%).

The amount of revenues planned in the Law of Ukraine «On the State Budget of Ukraine for 2024» (Law of Ukraine «On the State Budget of Ukraine for 2024», 2023) is optimistic. With total revenues of UAH 903.5 billion, or 33.8% less than the actual amount received in 2023, it is planned to increase revenues from all types of indirect taxes, especially customs duties. While domestic excise and VAT are expected to increase by UAH 5.6 billion (6.0%) and UAH 74.5 billion (34.7%), respectively, import excise tax is expected to be UAH 20.5 billion (27.4%) higher than in 2023, and VAT by UAH 132.7 billion (36.2%). As of 01.04.2024, the budget received UAH 642.1 million in revenues, which is 36.3% of the plan. Tax revenues are planned to increase while international aid is reduced. However, with a plan of UAH 6.4 billion for 2024, as of 1 April 2024, Ukraine has already received UAH 37.5 billion from foreign countries and international organisations. At the same time, the plan for excise tax revenues from excisable goods imported into the customs territory of Ukraine as of 01.04.2024 was fulfilled by 23.7%, import VAT – by 21.8%, and customs duties – by 25% (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024; Law of Ukraine «On the State Budget of Ukraine for 2024», 2023).

Crisis conditions have made certain adjustments to the structure of state budget revenues. Table 3 shows the share of certain indirect taxes in the state budget revenues of Ukraine for 2019–2023 and the plan for 2024.

Table 3

Structure of customs payments in the State Budget of Ukraine in 2019–2023, %

Indicators	2019	2020	2021	2022	2023	2024	01.04.
						plan	2024
Excise tax on excisable goods produced in Ukraine	7,00	7,48	6,39	3,40	3,46	5,55	2,6
Excise tax on excisable goods imported into the customs territory of Ukraine	5,36	5,38	6,14	2,33	2,80	5,39	3,51
VAT on goods (works, services) produced in Ukraine, including budget refunds	8,91	11,76	12,01	11,97	8,03	16,35	10,75
VAT on goods imported into the customs territory of Ukraine	29,03	25,47	29,36	14,16	13,7	28,21	16,98
Taxes on international trade and external	3,01	2,83	2,94	1,47	1,52	2,78	1,92
Share of indirect taxes	53,31	52,92	56,84	33,33	29,51	58,28	35,76
Share of customs payments	37,4	33,68	38,44	17,96	18,02	36,38	22,41
Funds from foreign countries and international organisations	0,11	0,1	0,1	26,92	16,22	0,36	5,84
Total state budget revenues	100	100	100	100	100	100	100

Source: compiled by the authors on the basis of (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024; Law of Ukraine «On the State Budget of Ukraine for 2024», 2023)

In 2022, the share of all customs payments decreased compared to 2021: excise tax – by 2.6 times, VAT – by 2.1 times, and customs duty – by 2 times. This can be explained by both a reduction in their actual receipts due to restrictions on foreign economic operations and significant revenues to Ukraine’s budget from Western partners. In 2019-2021, the share of customs duties in the state budget was 37.4%, 33.68%, and 38.44%, respectively, meaning that more than a third of budget revenues were generated

by taxes related to foreign trade in goods and services. In 2022 and 2023, customs duties accounted for about 18% of the budget revenues. The plan for 2024 envisages a return to the pre-war level of customs payments.

As of 1 January 2024, Ukraine's budget revenues totalled UAH 2672 billion, with the revenue plan for 2023 of UAH 1329.3 billion, the budget was fulfilled by 201%. Tax revenues accounted for 45.04% of total budget revenues, non-tax revenues for 37.11%, and 16.22% were the share of funds from foreign countries and international organisations (Official website of the Ministry of Finance of Ukraine. Revenues of the state budget of Ukraine: 2019–2024). Among the tax revenues in 2023, the largest contribution was made by the value added tax on imported goods, which accounted for 13.7% of total revenues, and the value added tax on domestic goods – 8.03%. Personal income tax and corporate income tax also account for a significant share of budget revenues, accounting for 7.74% and 5.38%, respectively.

Despite significant fluctuations in the structure of customs payments, there is a certain pattern. The smallest share is accounted for by taxes on international trade and foreign transactions (customs duties), which in 2022 and 2023 accounted for about 1.5% of the budget revenues. The second most important is the excise tax on excisable goods imported into the customs territory of Ukraine: the largest share was observed in 2021 – 6.14%, the smallest in 2022 and 2023 – 2.33 and 2.8%, respectively. At the same time, the excise tax on excisable goods produced in Ukraine has accounted for a larger share of the budget over the entire period of analysis. The situation is the opposite for the value added tax: VAT on goods imported into the customs territory of Ukraine has a much greater impact on budget revenues than VAT on goods produced in Ukraine (e.g., 8.91% vs. 29.03% in 2019, 8.3% vs. 13.7% in 2023).

Under martial law, other countries and international organisations are helping to maintain Ukraine's financial and economic security. Thus, while in 2021 the budget of Ukraine was replenished by UAH 1.29 billion (0.1% of the revenue structure) with such funds, in 2022 this amount was UAH 481.1 billion and their share increased to 26.9%. In 2023, domestic taxpayers somewhat adjusted and adapted to working in the war, and tax and non-tax revenues increased. Therefore, while the funds from foreign countries and international organisations decreased to UAH 433.4 billion (by UAH 47.7 billion or 9.9%), their share in the structure of state budget revenues decreased to 16.2%.

Conclusions. An effective indirect taxation system should promote sustainable economic development, tax collection and equity, striking a balance between the interests of the state, taxpayers and society as a whole. To ensure this result from customs taxation, certain rules should be followed (Barin O.R., 2015):

- The tax system should be understandable for taxpayers and administrative authorities. Transparency of rules and procedures contributes to a high level of tax compliance and reduces the possibility of tax fraud;
- The taxation system should be fair and take into account the capabilities of different social groups, for example, applying progressive rates or developing special benefits for low-income groups;
- Taxpayers and businesses should bear minimal costs for fulfilling their tax obligations. This includes simplified reporting procedures and optimised tax administration;
- The tax system should have mechanisms to detect and prevent tax evasion. This includes auditing and monitoring compliance with tax laws;
- The tax system should be ready to change and adapt to new challenges and needs.

This may include revising tax rates, broadening the tax base and other reforms.

The war has had a negative impact on foreign trade and imports and exports, which in turn has reduced the amount of customs revenue to the budget. Customs duties are a key mechanism for controlling and regulating foreign trade and, at the same time, an important source of government revenue in many countries. However, the economic and political circumstances related to the war have a significant impact on the functioning of the customs system and, accordingly, on the budget revenues from customs payments, which in turn worsens national financial and economic security. During the war, customs policy undergoes significant changes, as disruption of logistics chains, reduction of foreign trade and other consequences of the military conflict significantly affect the collection of customs duties.

Customs duties not only ensure the financial stability of the budget, but also have an impact on the state and development of the economy, support for domestic production, and social progress, ensuring that the state performs its functions and maintains the financial and economic security of the country. Increasing some excise rates can promote a healthy lifestyle, while customs duties can be used to support industries

and infrastructure projects. It is important to keep in mind that setting customs, excise and VAT rates and policies requires a balance between financial objectives and social impacts.

Today, it is very important to keep indirect tax rates at the current level. The Cabinet of Ministers of Ukraine's proposals to increase VAT and excise tax rates are justified by the need to finance the army, which requires an increase in budget revenues. However, the ultimate payers of these taxes are the consumers of the products, and they will be a burden on the country's citizens, whose incomes and purchasing power are already declining. Indeed, indirect taxes, including customs duties, are significant sources of budget revenues, but the state must also take care of the welfare of the population without shifting the burden to ordinary citizens, who are in fact the end users of goods and services and payers of indirect taxes.

Customs duties provide a significant tax revenue stream and are an important resource for the state budget, supporting the country's financial stability and financing various sectors of the economy and social needs. Reducing their revenues requires careful analysis and consideration of the budgetary and financial implications. It is important to balance tax cuts with the need to ensure financial stability and the government's ability to fulfil its functions and obligations to citizens. The increase in customs revenues should be achieved not by raising tax rates, but by broadening the tax base and stimulating foreign trade.

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Метою статті є аналіз впливу митних платежів на формування бюджету країни в довоєнний період та під час повномасштабної війни. Дослідження здійснено з використанням методів синтезу та аналізу, дедукції та індукції (для перегляду існуючого понятійного апарату щодо сутності митних платежів), методу порівняльних статистичних характеристик, графічно-аналітичного методу, аналізу фактів, факторів та явищ за різними показниками та критеріями (для систематизації та аналізу обсягу і структури непрямих податків у формуванні бюджету країни), узагальнення (для формулювання висновків дослідження). У статті проаналізовано динаміку та структуру платежів, пов'язаних з митницею: мито, акцизний податок з ввезених на митну територію України підакцизних товарів та податок на додану вартість з ввезених на митну територію України товарів. Проведено порівняльний аналіз митних надходжень до Державного бюджету України до війни та під час повномасштабного вторгнення, включаючи тенденції та зміни в структурі митних платежів, імпорту та експорту, а також інших факторів, що впливають на митні надходження. Досліджено роль митних платежів у загальному балансі бюджету країни та їх значення для фінансової стабільності та безпеки держави. Розглянуто заходи, що вживаються для підтримки економічної стабільності та забезпечення функціонування держави в складних умовах війни, зокрема, визначено роль іноземних держав та міжнародних організацій у формуванні дохідної частини бюджету України. У статті також розглядаються заходи, які держава може вжити для стабілізації митних платежів під час війни, такі як перегляд тарифів, спрощення митних процедур та надання пільг імпортерам та експортерам. Таким чином, у статті представлено комплексний огляд впливу митних платежів на бюджет країни, підкреслено важливість митних платежів як стабільного джерела бюджетних надходжень та необхідність удосконалення управління ними для забезпечення фінансово-економічної безпеки країни. Автори також надали рекомендації щодо управління митною політикою в умовах війни з метою мінімізації негативного впливу на бюджет та економіку країни, враховуючи інтереси як держави, так і громадян. Запропоновані рекомендації можуть сприяти розробці ефективної політики у сфері митних відносин для покращення економічної ситуації в країні.

Ключові слова: військовий конфлікт, воєнний стан, митні платежі, податок на додану вартість, акцизний податок, мито, митна політика, непрямі податки, доходи державного бюджету.