

Менеджмент митної справи: збереження міжнародних ланцюгів постачань та реалізація митної політики щодо протидії кризі COVID-19

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Анотація. Стаття присвячена вивченню необхідності змін у роботі митних адміністрацій, що викликано пандемією, що зруйнувала або значно пошкодила наявні ланцюги постачання у всьому світі. Для протидії цьому митні адміністрації повинні реалізовувати скоординований та проактивний підхід з усіма зацікавленими відомствами для сприяння міжнародній торгівлі. Основною метою статті є дослідження трансформації здійснення державної митної справи в контексті антикризового реагування на умови пандемії COVID-19. Методологія дослідження базується на таких загальнонаукових методах дослідження як: аналіз і синтез, систематизація та узагальнення. Визначено основні напрями реінжинірингу роботи митних органів, які мають безперервно працювати й в умовах часових обмежень; організаційний дизайн реагування; протиепідемічний захист посадових осіб; цифровізацію здійснення митних процедур; митне регулювання; заходи сприяння торгівлі. Зокрема, відзначено, що в кризових умовах актуальним завданням є формування оперативних груп антикризового реагування, як це було запроваджено Китаєм. У статті наведені основні обов'язки таких оперативних груп та акцентовано увагу на необхідності швидкого внесення змін у законодавство та проведення консультацій із зацікавленими особами. Визначені основні заходи щодо забезпечення безпеки персоналу, які мають бути сформовано митними адміністраціями у тісній співпраці з органами охорони здоров'я та іншими зацікавленими сторонами. Також визначено заходи сприяння торгівлі, зокрема шляхом збору даних та їх представлення у репозитарії Світової організації торгівлі. Результати дослідження можуть бути використані з метою вивчення та удосконалення напрямів реформування митної системи України

Ключові слова: реінжиніринг, ланцюги постачання, митні процедури, митна політика, митна система, митне регулювання, антикризовий менеджмент

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Customs Management: Preserving International Supply Chains and Implementing Customs Policies to Counter the COVID-19 Crisis

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Abstract. This study investigates the need for changes in the work of customs administrations, which is conditioned by a pandemic that has destroyed or significantly damaged existing supply chains around the world. To counteract this, customs administrations should implement a coordinated and proactive approach with all interested agencies to promote international trade. The main purpose of the study is to investigate the transformation of the implementation of state customs affairs in the context of anti-crisis response to the COVID-19 pandemic. The research is based on the following general scientific methods: analysis and synthesis, systematisation, and generalisation. This paper defines the main approaches to reengineering the work of customs authorities, which should work continuously and in conditions of time constraints; organisational response design; anti-epidemic protection of officials; digitalisation of customs procedures; customs regulation; trade promotion measures. In particular, it was noted that in crisis conditions, the urgent task is to form operational groups of anti-crisis response, as it was introduced by China. The study describes the main responsibilities of such operational groups and focuses on the need for rapid changes in legislation and consultations with interested parties. The main measures to ensure the safety of personnel are identified, which should be formed by customs administrations in close cooperation with health authorities and other interested parties. Trade facilitation measures have also been identified, in particular by collecting data and submitting it to the World Trade Organization repository. The findings can be used to study and improve the directions for reforming the customs system of Ukraine

Keywords: reengineering, supply chains, customs procedures, customs policy, customs system, customs regulation, crisis management

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Introduction

The constant struggle for resources and access to them, which was observed in recent years, only increases during global challenges. The relevance of this is confirmed in the context of the threat of the global economic crisis of 2020 and the spread of COVID-19 infection, when protecting the national interests of the state and/or interstate associations quickly make the necessary decisions, and various supranational associations strengthen cooperation and jointly produce intentions and decisions. The spread of the COVID-19 has caused disruption of global supply chains, instability in financial markets, which has negatively affected key sectors of the economy. The development of the economic situation associated with the pandemic is characterised by the fact that in 2020 international trade decreased by 9%; trade in goods decreased by 6% and trade in services decreased by 16.5% [1]. Regarding the sphere of trade between countries, it is worth noting that due to the increase in demand for medical products, the volume of movement of counterfeit products between states, in particular medical, pharmaceutical and sanitary products, has recently significantly increased.

The emergency situation of a pandemic, simultaneously destroys the national economy of states, existing foreign trade relations, negatively affects society, requires an appropriate response of states to the need to mobilise revenues, simplify trade, and ensure the security of state borders. As a result of the crisis created by the COVID-19 pandemic, questions have also arisen regarding the application of customs provisions related to the process of making customs decisions, implementing customs procedures and customs formalities.

On January 30, 2020, the World Health Organization (WHO) declared that the outbreak of the novel coronavirus (2019-nCoV) is an emergency related to international health concerns [2]. March 11, 2020 WHO has described the novel coronavirus disease (COVID-19) as a pandemic [3]. Anticipating a sharp increase in the cross-border movement of aid goods (supplies, medicines, and medical equipment), on March 17, the World Trade Organization (WTO), together with the World Customs Organization (WCO), called for sharing the best practices of customs administrations of member countries in preventing and/or combating the spread of the disease [4]. Notably, the experience of customs administrations in responding to the COVID-19 pandemic is quite diverse and depends on the state of economic development. In particular, on the WCO website, as of May 15, 2021, among the practices of the customs administrations of member countries to prevent and combat the spread of COVID-19, there is still no information about such measures in Ukraine. Among the countries,

the experience of 117 countries of the world is already presented [5].

It is extremely important for customs administrations to continue to facilitate the cross-border movement of not only necessary, critical goods, but also goods in general, in order to minimise the overall impact of the COVID-19 pandemic on the economy and society. The disruption of supply chains by the pandemic is noted in many studies, in particular [6-8] show the application of the gravity model of international trade, that the emergency situation negatively affected simultaneously all the factors by which international trade is estimated (trade between two countries is directly proportional to the production capacity of the exporting country and the size of the market of the importing country, and inversely proportional to the trade costs required to move goods between countries). National governments and global organisations are now determining ways to address the issues of recovery from the pandemic, after the collapse of the global economy and trade. As part of this recovery, it is possible to reform customs and trade agreements in such a way as to ensure economic growth in accordance with the UN Sustainable Development Agenda until 2030 [9].

The impact of the pandemic on customs affairs in 2019-2020 was almost not studied. There are only a few studies on the actions of the WCO, the EU, and the WTO in such emergency conditions so that governments can update customs regulations. Such emergency measures were summarised in the materials of the European Commission, KPMG, and Ernst & Young Global Limited [10-13]. The World Bank report "COVID-19 Revenue Administration Implications: Potential Tax Administration and Customs Measures to Respond to the Crisis" [14] distinguishes between three stages of response (containment, recovery, and stabilisation) of the customs administration to the COVID-19 crisis, and provides potential measures for each of them.

R. Brennan, in the study of quarantine measures in countries of the Pacific region, elaborates on measures of customs control of ships entering the country and cargo management in accordance with national health principles [15]. The author emphasises the need for cooperation between customs authorities to ensure the security of the trade regime and the return of citizens. Thus, for the first time, the specifics of the implementation of state customs affairs in the context of a pandemic in Ukraine are noted by L. Prus [16]. The main measures by WCO for the customs administrations of the world are systematised by I. Nestoryshen and V. Turzhansky in [17]. T. Karavaev and N. Kaluga [18] supplemented these developments with a study of the impact of the

pandemic and the imposed quarantine measures on the volume of foreign trade in Ukraine, indicators of the performance of the State Customs Service. O. Nagorichna in [19] notes the rather belated response of Ukraine to the challenges of the pandemic, including in the sphere of state customs affairs. The study by O.B. Girna [20] is devoted to the development of the logistics concept in the conditions of the COVID-19 pandemic and the main aspects of the restoration of supply chains taking into account the pandemic. Some priority measures for reforming the customs sphere, including in the context of a pandemic, are presented in the collective developments of the Research Institute of Fiscal Policy of the University of the State Fiscal Service of Ukraine [21]. However, these isolated developments require systematisation, updating and do not allow forming a clear understanding of what customs should change and how to function in such emergency conditions. For Ukraine, this experience should become the basis for implementing customs reform in the state.

The purpose of the study is to investigate of the transformation of the implementation of state customs affairs in the context of anti-crisis response to the conditions of the COVID-19 pandemic. The defined goal determined the following research objectives: to study the need for changes in the work of customs administrations as a result of the pandemic; to search for a successful experience and generalise international principles for regulating the work of customs administrations in emergency conditions of the pandemic; to form recommendations for the development of the customs system in the context of the existence of a crisis caused by the pandemic.

Materials and Methods

The methodological basis is an *interdisciplinary approach* where the basis of the theoretical and methodological component is the fundamental provisions of the theory of public administration in the field of development and implementation of state customs policy. Objective analysis of the subject matter became possible with the use of a set of methods of general and special scientific cognition. *Dialectical method* allowed finding out the theoretical features of public Administration in the field of customs policy and substantiation of the main directions used to reform customs affairs in the context of a pandemic. The *method of analytical abstraction was used to understand the essence of the mechanism of public administration in the field of customs policy*. General scientific research methods were used to solve the tasks defined by the study, in particular: *theoretical generalisation, induction and deduction* (in the process of disclosing the content of customs reengineering and forming conclusions); *synthesis and analysis* (for systematisation and

generalisation of the directions of work of customs administrations in the context of a pandemic (emergency situations)).

Formal and dogmatic method was used in the analysis of regulatory requirements for the implementation of customs procedures, which are consolidated in international regulations of the WCO. *System and structural method* allowed identifying international organisations that provide international regulation of world trade, and their best practices in the field under study. *Logical and legal method* allowed identifying the state of customs affairs in the context of the pandemic in Ukraine. *Descriptive analytical method* was used to study social processes (in this case, public administration in the field of customs policy) and their current trends or new phenomena, selecting information about the current situation to obtain a comprehensive understanding of the analysed phenomenon.

The theoretical and methodological basis of the study of the problem under consideration were the fundamental and applied provisions of the implementation of state customs affairs, papers of foreign and Ukrainian researchers, reports of international institutions and the best practices of the WCO and the European Commission on the problem under study. During the analysis of measures recommended by customs administrations, the websites of the WCO, WTO, and OECD were analysed. In particular, the WCO, on the special web page "COVID-19 – WCO updates" [22], systematises information about tools, initiatives, and databases that can be used to solve various customs problems related to COVID-19 that member countries face. The WCO also defined lists of essential goods during the disaster [23]. Similar information is provided by the European Commission ("Guidance on Customs issues related to the COVID-19 emergency") [24].

Results and Discussion

Pandemic as a factor of customs system reform

The COVID-19 pandemic has shown the importance of both the Revised Kyoto Convention (RKC) [25] and the WTO Trade Facilitation Agreement (TFA) [26], including the main concepts supported by these documents: the digital registration process and effective risk management. The introduction of modern customs processes based on risk assessment, which balance the need to comply with the trade facilitation regime, would help to ensure the timely arrival of basic goods to their destination, maintain compliance and manage the customs clearance process remotely and digitally, which is positive for the health of customs officials and importers/exporters who need to be protected.

If the global economy is to recover as soon as

possible, it is important that countries implement both the RKC and TFA to create a clear framework for customs. Moreover, if all countries act now and implement the most basic recommendations of the RKC and TFA, they would be able to take advantage of the necessary changes in supply chains that will come after the COVID-19 pandemic. Countries must act in the interests of sustainable economic growth, maintaining an appropriate balance between compliance and trade facilitation. Indeed, processes should be transparent and consistent in execution. Using the WTO's international expertise, customs administrations and the private sector should interact with each other to gain a clear understanding of the challenges they face, thereby enabling customs authorities to develop policies and processes that meet a specific goal.

Therefore, the key is the need to develop effective continuity plans that will allow customs and other border agencies to operate outside their normal environment and be able to adapt quickly to emergency conditions. Under such conditions, customs administrations should transform their configuration, working conditions and change the design of customs procedures. This refers to the fact that the customs administration in an emergency situation will not be able to repeat its outdated paper processes, because the pandemic, changes in the global supply chain necessitate the adoption of such an effective management tool as reengineering.

Supranational principles of the customs administration's response to the pandemic

In the context of a pandemic, it is necessary to focus on the following areas of reengineering of the work of customs authorities:

- organisational response design;
- anti-epidemic measures to protect customs officials, including to ensure social distancing;
- automation/digitalisation/of customs procedures (formalities);
- customs regulation (especially in relation to the import and export of goods of critical import, food security);
- trade facilitation measures (in particular, programmes of an authorised economic operator, joint transit, transit of international state transportation (TIR, Carnet TIR), ATA (Admission temporaire – Temporary admission during temporary import-export, Carnet ATA), preliminary information, etc.).

Thus, the WCO recommends that, in order to ensure the smooth operation of vital international supply chains, customs services continue to perform key functions when the number of their personnel may be significantly reduced. Therefore, the WCO focuses on the following:

- 1) distribution of leadership functions, establishment of an ascending and descending accountability order;

- 2) defining, classifying, and prioritising work processes.

The pandemic requires accelerated decision-making, particularly governmental ones, and maintaining a balance between proper parliamentary oversight and surveillance, allowing for faster temporary legal changes, including, for example, delegating some policy decisions to tax administrations, which currently vary significantly between jurisdictions. Under normal circumstances, significant consultations are often held with stakeholders on significant changes in tax/customs legislation requirements that have a significant impact on the way taxes are administered (as opposed to changes in rates). This is not possible in times of crisis, and therefore administrations must establish how such consultations can be held in a short time in order to quickly identify administrative issues and allow them to consider possible alternative implementation options. In addition, tax/customs administrations should be able to review their existing processes of interaction with other government agencies and how they can best collaborate to improve services for citizens, increase sustainability and flexibility.

Customs services should take measures to ensure the safety of personnel in close cooperation with health authorities and other stakeholders. Such measures will help to increase the detection of the disease at an early stage and, if the disease is suspected, quickly take counteraction measures. Preventive measures and precautions include:

- prohibition or restriction of entry to customs facilities of traders and visitors through strict checks at the entrance/exit, medical control and recording of the name and time of visit of each visitor;
- introduction of work shifts (division of staff into shifts to reduce the number of people who are in customs offices/premises at the same time, thus reducing the risk of infection);
- implementation of the maximum possible physical distancing;
- ensuring that personnel wear the necessary protective equipment provided by the state;
- provision of protective equipment when personal contacts are needed;
- maintenance of daily reports on absence from the workplace, the health status of staff and their families, logs of working hours (shift working hours, shift composition, location, used premises/equipment, details of working from home, etc.).

Electronic transmission of customs declarations and related documents is important to maintain social distance. While fulfilling various new responsibilities, some customs administrations have begun to rapidly develop new digital services and tools. This allows administrations to review how they approach digital development in general, and whether different and more

flexible methods can be applied more broadly than previously possible. In addition, it would be useful to reflect the experience of the crisis in the future development of electronic administration systems, in particular, whether they are reliable enough to support both business operations and rapid changes in public policy, including the provision of financial and other support. The main consideration here is the resilience of electronic administration systems themselves to cybersecurity attacks and system failures.

Care should be taken to ensure that the movement towards digitalisation does not repeat the old paper manual processes. The transition to digitalisation should result in a complete paperless transaction without the need to print copies of electronic declarations manually instead of digital signatures, date stamps, and personal approvals, which are applied instead of email or electronic approvals through the customs clearance system.

Abandoning manual processes not only leads to significant delays and costs, but in the current crisis, COVID-19 has a risk for both customs officers and importers/exporters, which arises from the need for unnecessary physical contact. For those procedures that are not important and are not considered critical for safety, health and well-being, it is also necessary to extend the delivery time. For example, this includes processing permits, paying fees, and other reports and processes that are not directly related to shipment processing.

The revision of customs regulation provides for the adoption of a simplified and, if possible, preferential tax regime for essential goods and imported goods related to the treatment of COVID-19. Essential goods must:

- 1) be processed in an expedited manner due to the application of simplified customs clearance procedures, which may be similar to those applied in relation to perishable goods, and involve immediate customs release;

- 2) be marked using the code classifier of the Harmonised System (HS) and entered in the list of goods exempt from customs clearance approved by the law enforcement agency in case of exemption from customs clearance, before customs apply the procedure of exemption from duties/taxes;

- 3) generate data that is collected and recorded on a daily basis.

To implement these measures, customs, together with health authorities, must determine the list of basic medicines and medical equipment needed to combat the pandemic. They should also identify legal importers and work closely with them to facilitate the import of these goods without loosening proper controls. The tariff table in the customs IT system should be updated in a timely manner, and written notifications should be distributed to the relevant officials. Reference can be made to the Harmonised System code reference classifier for health

products as recommended by the WMO [27].

Deferral of customs payments and agreements on this can also be an important tool to support exporting enterprises in maintaining sustainability in difficult economic times and their participation in global value chains. The accrual of penalties may be suspended or reduced, and would also require a review of the institution of liability for violations due to delays, in particular the submission of declarations, since this direction is associated with the impact of the COVID-19 pandemic. Finally, standards should be clearly defined with a gradual implementation period for any export/import restrictions. Training should also be consistent with changes in customs, so that customs officers take the necessary actions in accordance with the current legislation, and not try to apply something without a clear understanding of what needs to be done. It is appropriate to conduct diagnostics of the procedures used in the customs clearance of humanitarian aid in emergency situations, and their capabilities for the practical application of such procedures in the event of a natural disaster, and training to test their own level of readiness and ability to manage in emergency situations and, possibly, to check the quality of national emergency action plans.

Due to the ongoing outbreak of the COVID-19 pandemic, which has had a major impact on economic activity and caused major supply chain disruptions, countries around the world are taking a number of measures to prevent its spread across borders. Given that trade facilitation is a key policy tool that can help countries mitigate some of the effects of the COVID-19 pandemic, WCO is working with the WTO, the United Nations Conference on Trade and Development (UNCTAD), the Commonwealth Small States Office (CSSO), the Global Trade Facilitation Alliance (GTFA), the International Air Transport Association (IATA) and the International Trade Centre (ITC) to develop a single COVID-19 trade facilitation database in which all these actions are consolidated.

Unified database (*new online tool*) acts as a platform that brings together trade facilitation initiatives adopted by organisations and stakeholders to ensure access to these resources within a single and user-friendly database. As the situation evolves, the platform will be expanded to include other key actors working in the field of trade facilitation. This initiative will ensure a smooth flow of safe cross-border trade, especially with regard to essential goods, which are crucial for combating the COVID-19 pandemic [23; 28].

Thus, the COVID-19 Trade Facilitation Repository is a joint platform of action and initiatives taken by organisations aimed at consolidating this information about trade facilitation measures taken by key stakeholders, which aims to facilitate access to this information

by making it convenient, easily accessible to users, the ability to search and merge in one database (avoiding multiple searches in different engines and platforms). It contains a useful list of all such initiatives and is broken down by organisations, event types, and topics. In order to facilitate trade, the customs administration must:

- 1) create a help desk to solve problems faced by importers/exporters;
- 2) maintain supply chain integrity;
- 3) apply a risk management system to minimise physical inspections and speed up customs clearance;
- 4) optimise hardware usage;
- 5) identify priority cargo transportation lanes and introduce measures that guarantee the continuity of the supply chain;
- 6) help speed up the movement of road transport, in particular for transit cargo, in cases where the driver of the vehicle has symptoms of COVID-19. Remove container restrictions;
- 7) introduce tax relief measures, such as extending the fee, paying the fee in instalments, and returning the fee;
- 8) provide flexibility when expanding authorised economic operators (AEO) certifications during a pandemic, while maintaining an appropriate monitoring mechanism;
- 9) waive penalties for delays caused by late receipt of commercial documents from exporting countries;
- 10) introduce measures to facilitate the requirements for submitting or printing certain documents;
- 11) provide greater opportunities for ATA book holders when temporarily imported goods cannot be re-exported

due to a state of emergency [29].

Risk management systems and pre-arrival procedures should also be encouraged to speed up the release of low-risk goods on arrival and minimise personal contacts that will protect both customs officers and importers/exporters. Recognition and preferential treatment of AEO should be part of the risk profiling process.

To make better use of limited inspection resources, customs authorities should reduce non-essential or short-term physical inspections and administrative inspections, and instead focus on critical formalities and high-risk shipments. This should be facilitated by the construction of “digital customs” based on the use of *Strategic leadership in information technology*, which was analysed by O.A. Fradinsky [30], however, the author did not specify its use in extreme conditions. Notably, Ukraine has introduced measures similar to the methods of EU customs regulation. However, the level of digitalisation is quite low, including in the State Customs Service of Ukraine, the use of financial incentives for legal entities introduced by the community and member states and measures to support the national economy in Ukraine is not possible yet. This prevents quick reactions as in the developed countries of the world.

Anti-crisis management of customs affairs

Anti-crisis management suggests that it is mandatory to form operational response teams (Fig. 1), considering the positive experience of the Chinese customs administration.

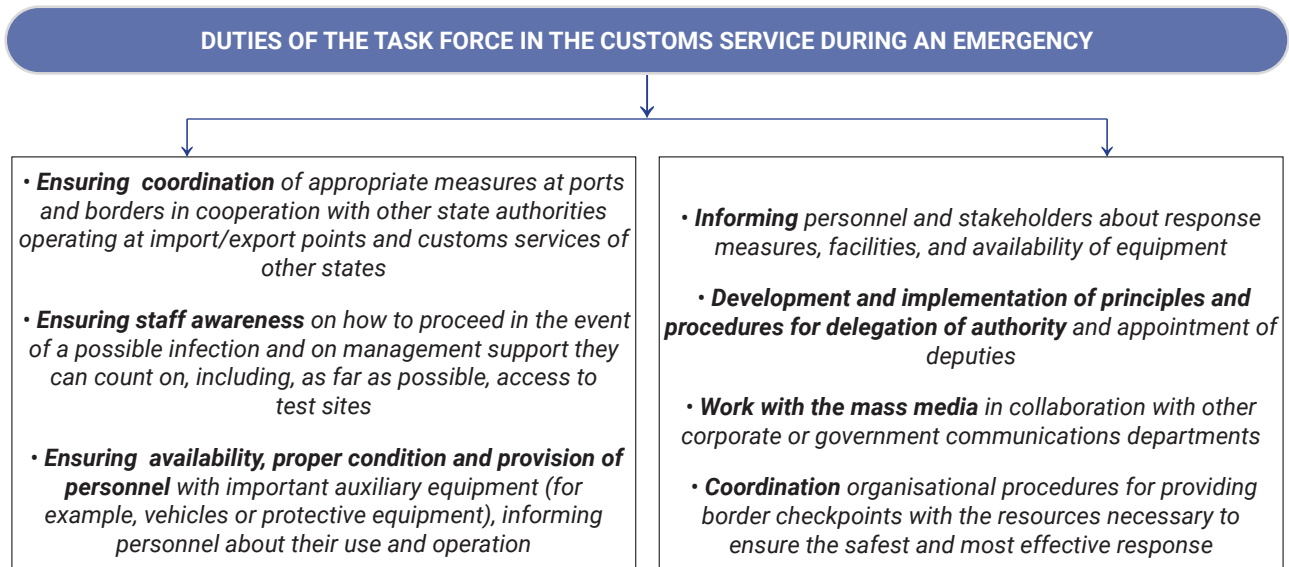


Figure 1. Prompt response to a crisis situation

Source: compiled by the author based on [12]

In response to the COVID-19 outbreak, the General Administration of Customs of China (GACC) has

created a special working structure and mechanisms, adopted evidence-based border protection and quarantine

measures to protect public health safety, and adjusted customs clearance formalities to promote security and facilitate trade [31-32]. After the outbreak, the Chinese customs service established a command centre headed by the GACC minister, and all his deputies were also deputies in it and a working group. Under the leadership of the deputy minister, who was responsible for border protection and quarantine, the working group sent customs services across the country to fight the epidemic in accordance with the policy of a joint prevention and control mechanism headed by the State Council. The working group developed anti-epidemic plans and measures, coordinated border efforts, supervised the implementation of anti-epidemic measures, and addressed emergency issues. The Chinese Customs Service has strengthened cooperation in the field of border protection and quarantine with its colleagues in other countries and regions. Contact points were assigned to communicate and coordinate anti-epidemic efforts [31].

Thus, the Chinese Customs Service closely monitored the spread of the disease both inside and abroad and collected information through many sources. As the disease progresses, experts from a wide range of industries and various departments gather to assess risks and provide guidance on targeted measures at border crossing points across the country. Mandatory health declaration. All passengers crossing the border are required to report their health status to customs, especially pneumonia-like symptoms and travel and exposure history in the last 14 days. The health declaration form (which can be found in the mobile app) has been translated into more than 10 languages [31]. An electronic declaration is also available on a mobile phone – passengers can submit a declaration and scan the generated QR code while passing through customs. All cross-border passengers are subject to three-stage control at border crossings.

1. Passengers are required to report their health status, take their temperature, and take an initial health assessment.
2. Those who are identified at the first stage with symptoms related to COVID-19 or from the most affected countries or regions that have been confirmed cases will be further tested through epidemiological investigation, medical examination and laboratory tests.
3. Those who are recognised as confirmed, suspected, or close contacts at the second stage, or have relevant symptoms, will be quarantined for further treatment or medical supervision in accordance with the requirements of the joint prevention and control mechanism [33-34].

The three-step approach enables early detection, early notification, early quarantine, and treatment. Other major infectious diseases, such as Ebola and Lassa fever, have also been closely monitored among arriving passengers to prevent other outbreaks [31].

For Ukraine and other states, the COVID-19 pandemic has also become a real challenge, requiring a timely and adequate response by introducing appropriate models of legal relations. The fight against COVID-19 has led to the need for temporary changes in the national customs regulation, in accordance with this, and amendments to the customs and tax codes of Ukraine. Thus, by analogy with the actions of the EU, importers who import medicines, medical devices and medical equipment intended for anti-epidemic measures to Ukraine were exempt from paying duties and VAT. However, it took the government a month to form appropriate measures, the main difficulty of customs clearance was the need to certify the purpose of importing medical devices and medical equipment, since only those organisations that provide assistance to patients with COVID-19 have the right to import without duty and VAT, and this required appropriate confirmation from the Ministry of Health. In this regard, appropriate amendments were made to the tax code of Ukraine, but it was delayed. Similarly, the list of medicines, medical devices, and medical equipment intended to combat the COVID-19 coronavirus, which will be imported to Ukraine without duties and VAT, was formed and constantly updated.

While more and more countries have agreed that it is inappropriate to restrict the movement of goods, including food, during a pandemic, the crisis has forced governments to build up their domestic food supplies. Ukraine is no exception, which temporarily banned the export of buckwheat until July 1, 2020, as Belarus, Russia and Kazakhstan did earlier to protect the domestic market. The pandemic determines the need to introduce new principles, methods and tools of work, and significantly accelerates the practices of customs administrations. Only developed countries with their electronic governance were ready for this, but not Ukraine. Emergencies usually encourage a review of existing norms and rules of operation. In particular, this may be the digitalisation of customs services in the medium term and significant acceleration in the use of digital and virtual technologies. After all, R. Felix notes that the introduction of new or increased existing import tariffs, restrictions on access to markets, difficulties in conducting new negotiations, will encourage business entities to search for new supply and sales chains, which will significantly update value-added chains [35].

Thus, the main lesson should be the well-coordinated work of all services and departments based on digitalisation. In particular, customs authorities in the context of COVID-19 should ensure, on the one hand, the speed of customs clearance and control, and on the other, be on the lookout for the economic interests of the state. The disruption of supply chains and changes

in international trade routes were temporary, but it was necessary to make quick and effective decisions in the face of a pandemic. Streamlining customs procedures, revising the country's customs system, customs regulation and extending regulatory deadlines have come out on top in the implementation of state customs affairs. In particular, the establishment of lists of essential goods is the basis for revising taxation and applying non-tariff regulation. For its part, this is possible only in cooperation with departments, in particular those responsible for healthcare, finance, volunteers and public organisations. Institutional and methodological support for international organisations, in particular, the WTO and WCO, remains important. The concept of integrated border management in the context of a pandemic has also acquired a new meaning and has become an important tool for the coordinated work of all departments at the border. Thus, according to L. Marin, despite the EU's interstate solidarity, which is a generally recognised value of European integration, the COVID-19 crisis has once again shown the difficulty of achieving transnational forms of interaction: understanding in triangular relations between the EU, member states and third-country citizens [36].

Now, in the new economic conditions, Ukraine must decide on the necessary measures for integration, economic recovery. In particular, negative trends in the Ukrainian economy can be compensated for by expanding mutual trade, building up economic cooperation with countries, subject to the creation of a common economic space between the EU and the six countries of the Eastern Partnership, which includes Ukraine [37], by activating China's project "One Belt, One Road" [38].

It is also advisable, despite the negative experience of implementation in Ukraine, to turn to the successful experience of the operation of free customs zones in order to create conditions for stimulating the development of regions by introducing an additional incentive to attract investment, because in neighbouring countries, which according to investors are more attractive for investment, free customs zones (not only commercial but also Service and, especially, industrial types) are widely used and often this becomes the main factor for making investments in those countries, and not in our state [39-40].

The second point is that in the context of customs affairs, since the resumption of work at the end of 2019, there is no strategy of the State Customs Service of Ukraine. This is evidence not only of the need to activate the work of the Customs Service in the context of a pandemic, but also of the need to streamline its activities in general. Only an action plan for reforming and developing the system of bodies implementing customs policy has been developed, approved by Order No. 569-R of the Cabinet of Ministers of Ukraine dated May 13, 2020, and the state Customs Service is planned to operate annually for

one year [41]. This does not allow Ukraine to approach the high customs standards of the EU and become part of the European community and ensure a rapid response in emergency situations.

Conclusions

The COVID-19 pandemic has actualised the issue of digitalisation of customs administrations and the implementation of state customs affairs, since neither the governments of countries nor their customs administrations were ready to work in such emergency conditions. Thus, developed countries, thanks to the high level of digitalisation, quickly responded to supply chain disruptions and provided not only health protection for their own citizens, but also supply and customs security components. Issues related to emergencies are not sufficiently or at all reflected in international documents, and therefore this issue needed to be resolved immediately.

The challenges faced by customs administrations during the COVID-19 crisis and their responses provide an opportunity to review both operational resilience to possible future crises (including possible further waves of COVID-19) and to improve the day-to-day operation of the customs administration, including reduction of the administrative burden. Therefore, the author believes that in Ukraine it is advisable to act on the principles of anti-crisis management, which provide for: the development of a national strategy of public administration in the context of a pandemic; the creation of an anti-crisis team; revision of the implementation of customs policy and the operation of the customs system. The result of such activities should be the development of a strategy for the implementation of state customs affairs, which is formalised in the relevant manual.

Thus, the development of the national manual on customs affairs related to the emergency situation, as the basis of actions for the customs administration, in particular, for Ukraine, requires the establishment of a number of provisions that will provide reasonable decisions in such exceptional circumstances (issues of e-commerce, customs decisions, customs payments and guarantees, import of goods (list of goods required in an emergency, presentation of evidence of preferential origin for determining the origin of goods, decisions on customs clearance if it is impossible to comply with the deadlines established by law and physical contact, determine the specifics of certain customs procedures).

Further studies should concern the fight of customs administrations against new manifestations of crime that have become relevant in the context of the pandemic – new methods and tools for smuggling and violating intellectual property rights, combating counterfeit goods, and balancing customs regulation in the context of economic and social crises and protecting the national economy, including in Ukraine.

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