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Customs Policy as a Tool for Developing Ukraine's Export Potential

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Abstract

The purpose of the article was to study the elements of the legal regulatory mechanism in the field of customs policy and its impact on the development of export potential, to clarify the essence of export potential and to study effective financial and non-financial measures to support exports. The research methods used were: monographic analysis, analysis and synthesis, systemic, comparative and legal, generalization and forecasting methods. The need to develop effective measures aimed at the development of export potential has been substantiated. It has been shown that the rapid reorientation of Ukrainian exporters to Western markets is possible only in terms of establishing an effective customs policy and well-chosen financial measures of export support. It is concluded that improvement of customs policy tools and implementation of European law standards into the national legal system are the only possible ways to develop Ukraine's export potential and increase overall exports. It is emphasized that the formation of modern customs policy of Ukraine should be based on modernization, attraction of investments and integration of information technologies.

Keywords: customs policy; export potential; export policy; export policy; foreign economic activity; export support measures.

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La política aduanera como herramienta para desarrollar el potencial exportador de Ucrania

Resumen

El propósito del artículo fue estudiar los elementos del mecanismo de regulación legal en el campo de la política aduanera y su impacto en el desarrollo del potencial exportador, aclarar la esencia del potencial exportador y estudiar medidas financieras y no financieras efectivas para apoyar las exportaciones. Los métodos de investigación usados fueron: análisis monográfico, análisis y síntesis, sistémico, comparativo y legal, generalización y métodos de previsión. Se ha fundamentado la necesidad de desarrollar medidas efectivas encaminadas al desarrollo del potencial exportador. Se ha demostrado que la rápida reorientación de los exportadores ucranianos hacia los mercados occidentales solo es posible en términos de establecer una política aduanera eficaz y medidas financieras de apoyo a la exportación bien elegidas. Se ha llegado a la conclusión de que la mejora de las herramientas de la política aduanera y la implementación de las normas de la ley europea en el sistema legal nacional, son las únicas formas posibles de desarrollar el potencial de exportación de Ucrania y aumentar las exportaciones generales. Se hace hincapié en que la formación de la política aduanera moderna de Ucrania debe basarse en la modernización, la atracción de inversiones y la integración de las tecnologías de la información.

Palabras clave: política aduanera; potencial exportador; política de exportaciones; actividad económica exterior; medidas de apoyo a la exportación.

Introduction

As we know, state policy includes financial, price, tax, customs, investment, labor and employment policy, social protection, education, science and culture, nature protection, environmental safety and nature management. Customs policy as a part of state policy is based on the existing political ideology, analysis of the economic situation and ways of state's development (Teremetskyi, 2012).

The effectiveness of customs policy depends on economic cooperation with other countries in the field of organization and implementation of customs activities to solve both economic, organizational and legal issues. Cooperation with the European Union (hereinafter – the EU) with the aim of integration into European standards, norms and rules of trade is currently one of the most important directions in the development of

Ukraine's customs policy. Active participation within international trade is extremely important for the state, since it makes it possible to increase the country's income level through the attraction of foreign currency. Therefore, the proper level of export-import operations is important in the country's foreign economic relations.

Since effective foreign economic activity is an important factor in stimulating the country's economic development, customs policy instruments should be important levers for supporting export-import operations and creating the most favorable conditions for the development of the economy precisely because of the increase in exports.

The strategic role of export is that it expands national borders and stimulates the development of national competitive producers and the inflow of investments into the country due to additional sales markets. It is exports that help to attract additional income in foreign currency to the country and at the same time to increase the national income. Therefore, one of the strategic tasks of each state is to support and stimulate the development of its exports.

A balanced and smart customs policy is a prerequisite for achieving effective management of foreign economic activity aimed at solving problems that block the increase in export potential.

Qualitative economic growth of the country is primarily possible due to the implementation of export operations by its business entities. Nowadays, successful economies are based on effective export activity, which is one of the most important components of the balanced development of the country's economic system in the whole.

The country's opportunities to reproduce its competitive advantages within world markets will reveal the country's export potential, therefore it is important to analyze domestic and international approaches to realizing export activities with the aim of forming financial and non-financial tools to support domestic exporters. Similar studies will help to apply the legal instruments of customs policy, which can assist to increase the volume of exports as quickly and efficiently as possible on the basis of the experience of international countries.

The impact of exports on the implementation of foreign economic activity is determined through the supply of competitive products and services, the use of modern technical inventions and management ideas, as well as the attraction of foreign investments. Therefore, the attraction of investments into national economy, improvement of logistics processes, introduction of modern information technologies into customs operations, effective use of financial and non-financial tools for supporting Ukrainian exporters are the key factors to increasing exports and improving the state of economic processes in the country.

1. Methodology of the study

The authors of the article have used dialectical and general scientific, special methods of scientific research. Thus, the method of monographic analysis assisted to clarify a range of problematic issues related to the promotion of the country's export potential, which were researched and published by scholars in scientific publications.

The method of analysis and synthesis made it possible to generalize information on the understanding of the concept of "export potential of the country" and to form the authors' point of view in regard to its essence, while studying those legal instruments of customs policy that were able to contribute to the increase of exports.

The elements of the customs policy mechanism, which are currently used to increase the country's export potential, were critically studied due to the method of theoretical generalization. The comparative and legal method made it possible to carry out a comparative and legal analysis of the customs policy tools used in the practice of the countries with the most successful economies to stimulate the country's export potential. The systemic method made it possible to conduct the study of the export potential of the country as a dynamic system consisting of separate subsystems and elements.

The forecasting method made it possible to research the tendencies in the development of export potential to increase exports and to improve the country's economic indicators. The method of generalization made it possible to draw conclusions on the basis of the conducted research.

2. Analysis of recent research

It should be noted that there are enough works of scholars focused on studying the export potential. However, most of the works were written temporally before the strengthening of the integration processes of Ukraine towards the EU. Besides, they are related only to a separate branch of the economy and do not comprehensively study the country's export potential.

Therefore, the legal toolkit of customs policy is being improved not only due to the development of economic processes and transformations in the economy in general, but also due to the integration of Ukraine into the European community and bringing our legislation into compliance with EU norms. This state of affairs, in particular, indicates the relevance and necessity of conducting research on the chosen issue.

Scientific article by Lavriv (2016) is focused on studying theoretical aspects of the formation of export potential. The issue of the impact of export potential on the development of the economic complex of regions

in terms of the activation of European integration processes was studied in the scientific work of Kozik (2015). Specific features and main directions of state regulation of export activity were studied in the scientific article by Lositska (2019).

Financial mechanisms of state support for export production were researched in the scientific work of Skok (2016). The issue of the transformation of Ukrainian foreign trade at the current stage was studied in the scientific work of Kulytskyi (2015). Poklonsky *et al.*, (2021) studied the importance and prospects of Ukraine's foreign economic policy towards Latin America in 2021. Based on the results of the conducted studies by the mentioned scholars we believe it expedient to direct scientific research on clarifying the essence of the concept of "export potential" and the influence of legal means of customs policy on stimulating its development.

3. Results and Discussion

3.1. Theoretical foundations of studying the export potential of the country in terms of the formation and implementation of the customs policy

It is well-known that study of conceptual and theoretical principles is the most important stage in the process of formation and development of any scientific area. It also facilitates the optimization for the solution of practical tasks and increasing the efficiency of any professional activity (Berezhniuk, 2019). It is also applied to customs policy, which is a complex and specific social phenomenon that requires general theoretical and concrete practical study (Kormych, 2000).

Customs policy is a type of state policy, the main task of which is to ensure the protection of national interests and national security of Ukraine in political, economic, social, environmental and other spheres. Conceptually, customs policy is based on the unconditional observance of the principles for ensuring national interests and is carried out through the implementation of relevant doctrines, strategies, concepts and programs in the internal and external spheres of state activity in accordance with the current legislation and international legal acts.

The basis of the customs policy is foreign trade policy, which is the system of measures for the development of the country's economic relations with foreign partners. It covers the substantiation of the volumes of turnover, geographical distribution and commodity structure of exports and imports. Foreign trade policy by its content is the policy of international relations, which both covers trade relations and extends to other foreign relations of a specific state (diplomatic, economic, scientific and technical, cultural, transport, etc.) and its citizens.

At the same time, the role of foreign trade in this process is special – its implementation is the basis of customs policy (Kiyda and Shevchenko, 2020). The customs policy is aimed at regulating social relations that arise in the process of actual movement of goods and transport means across the customs border and should ensure the compliance with uniform rules for crossing the border.

The unity of the state customs policy and the perspectives for the development of relations in this area are ensured by the formation of its main forms and tools on the basis of such basic foundations as the principles of customs policy. The main principles of customs policy should include: the principle of the rule of law, the principle of legality, the principle of balancing the interests of the state, individuals and legal entities in customs relations, the principle of inadmissibility of double taxation, the principle of the unity of customs regimes and the principle of transparency and publicity (Ivanov, 2018).

Therefore, the customs policy should be considered as the system of principles and directions of state activity in the sphere of protecting customs interests and ensuring customs security, regulating foreign trade and protecting the domestic market, developing the economy of Ukraine and its integration into the world economy.

One of the key directions of the customs policy is the creation of appropriate conditions for foreign economic activity and trade liberalization, which is a prerequisite for the development of export potential. However, one should first analyze the concept of “export” in order to reveal the concept of “export potential”.

The concept of “export” is interpreted in the Customs Code of Ukraine as a customs regime, according to which Ukrainian goods are in free circulation outside the customs territory of Ukraine without obligations regarding their re-import (Verkhovna Rada of Ukraine, 2012). If we consider export as one of the factors affecting economic growth and integration of the country into the world economy and trade, then it acquires features of potential (that is, economic opportunities that can be used for the needs of society and its well-being) (Lavriv, 2016).

There are many definitions of the concept of “export potential” in the scientific literature, which are mainly based on revealing its economic essence. In general, export potential is an independent and significant component of foreign economic opportunities of regional economic systems, whose main roles to ensure the realization of competitive advantages of domestic products and to increase their volumes on foreign markets (Kozik, 2015). Most scholars consider the essence of export potential as one of the indicators of economic and production efficiency, which make it possible to assess the ability of manufacturing enterprises to produce

competitive goods that meet international standards and can be alienated at international markets.

Agreeing with this, we would like to add that the export potential of the country is the main resource for increasing the efficiency of foreign economic activity and the main stimulating factor of the national economy to produce export-oriented products.

Besides, the country's export potential has an extensive system, since it consists of the export potentials of all enterprises of a certain industry in a specific region of the country. Therefore, the export potential is inherent both to a certain enterprise and to a branch of the economy, a region within the country, national economy, group of several countries that realize this potential through the development of foreign trade, primarily exports (Lavriv, 2016). Thus, the country's export potential totally consists of regional potentials, which are characterized by certain specific features of development and specialization, and therefore have different potential (Tymofieienko, 2014).

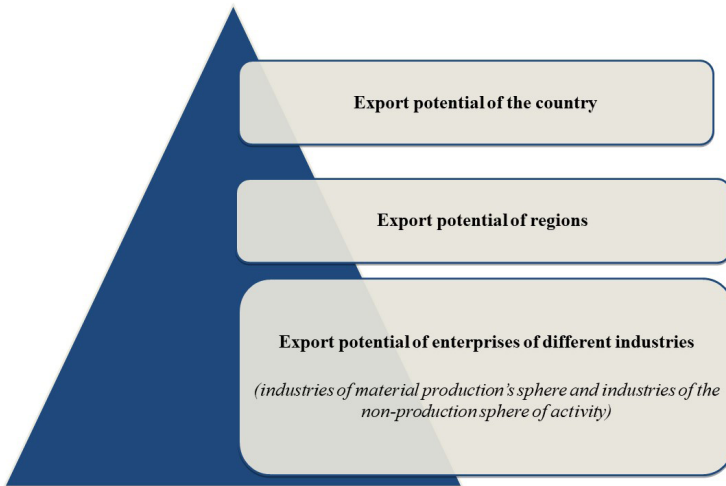


Figure No. 01: Compiled by the authors based on the source (Lavriv, 2016).

Export potential balances between production and economic potential. However, it acts in the field of customs policy rather as a goal and ways to achieve it. The legal toolkit, which makes it possible to increase the efficiency of production and, accordingly, the export potential is used within the framework of the formation and implementation of the customs policy.

The trade and political role of the customs policy in today's world regarding the development of interstate integration relationship and ensuring the competitiveness of Ukraine acquires special importance, therefore it requires constant analysis and improvement. Considering the importance of the issue of stimulating export activity, the customs policy regarding exports also needs to be improved.

Since the goals of state regulation of customs activity in Ukraine include the development of the sphere of export activity, it is necessary to analyze those legal instruments that will help to achieve this goal. Such instruments of the customs policy usually include: legislative framework, tariff and non-tariff regulation, financial measures, tax and credit slackening for entities of foreign trade activity.

Some authors believe that the instruments of the customs policy also include financial (budgetary grants and awards, financing of public services, institutions and infrastructure, preferential export loans, insurance of export contracts, provision of state guarantees to ensure the exporter's obligations, financing of expenses for the implementation of scientific, scientific and technical works) and non-financial (government support programs, tax benefits, information support, diversification of sales markets, improvement of the investment climate) tools (Sakhatsky and Ksonzhyk, 2016).

In addition, export support tools should also include: 1) creation of a favorable regulatory environment in the field of export activities; 2) development of a legislative framework focused on the needs of exporters; 3) favorable credit policy in matters of export development (decreasing the cost of credit resources, balanced exchange rate policy, maintenance of price stability); 4) protection of the internal market in accordance with WTO and EU rules and requirements; 5) creation of an export insurance system; 6) organizational support for the development of exports (exhibition activities, economic departments as part of foreign diplomatic institutions of Ukraine); 7) informational and consulting support for exports State support for Ukrainian exports (2022) (Ministry of Economic Development and Trade of Ukraine, 2022).

Thus, it can be stated that the achievement of an effective customs policy regarding international trade is possible only with the help of successful application of export management mechanisms. However, there is a global reorientation of Ukrainian exporters to the markets of EU countries in connection with the political situation in the country, which requires effective support from the state. Besides, the activities of exporters are also complicated by the imperfection of national legislation in the field of foreign economic activity and the irrational customs policy, which supports and stimulates domestic exports at an inadequate level.

Such processes as the reorientation of Ukrainian exporters to Western sales markets are accompanied by bringing Ukrainian products to the EU sanitary, ecological and technical requirements, obtaining special permits from the EU for the supply of certain types of products, the need to modernize the logistics system and to improve domestic legislation in the field of currency regulation and foreign economic activity. The specified processes are complex, therefore, the use of positive experience of countries that occupy leading positions within international trade is particularly useful for improving the mechanisms and instruments of the customs policy in terms of regulating export activities.

3.2. International experience of stimulating the development of export activity through increasing the efficiency of customs policy

According to the world experience, the most efficient and effective strategy for integrating the economic system into the world economy is a combination of the structural transformation of the national economy with its focus on active export growth (Bikulova and Bondarenko, 2014). Exporting countries, which are leaders within international trade, achieved such results primarily with the help of a highly effective foreign economic policy of the state. In particular, we talk about the successful application of customs and legal mechanisms for managing export activities.

Therefore, one of the priorities of the customs policy is the state support and assistance to domestic enterprises in increasing export volumes and access to foreign markets combined with proper legal protection of their economic and trade interests abroad. The implementation of international experience in regard to the application of state export support tools has great potential for overcoming obstacles and obvious shortcomings in the domestic customs policy toolkit aimed at stimulating exports.

For example, the experience of China, the USA, Germany, and Japan in stimulating export activity demonstrates the active use of insurance and credit programs by these countries, as well as providing assistance to fundamental innovative research and consulting activities in the field of exports, etc. (Lositska, 2019). In general, the study of the experience of foreign countries regarding the implementation of an effective customs policy in terms of export regulation and stimulation indicates the use of similar mechanisms: provision of financial assistance in the form of loans or grants, informational support and studying new markets.

Therefore, the state system of support of export activity combines various measures of foreign trade policy, where the key measures are: 1) financial measures to support exports (provision of subsidies, insurance, crediting of exports); 2) non-financial measures (advisory, information and

organizational support for exporters); 3) state export support programs (special nationwide and regional programs); 4) investment and innovation development (stock market, investment banks); 5) creation of representative offices of national companies abroad; 6) creation of institutions supporting export activities (for example, export credit agencies).

It is also worth noting the special role of the program of international financial organizations and the program of international technical assistance for SMEs in Ukraine in the field of export and internationalization, which are primarily aimed at promoting the growth of competitiveness of small and medium-sized businesses with the aim of more successful exports.

Most of them relate to improving the organization of export activities, increasing the skills of personnel, assisting in exhibitions or trade missions, etc. For example, assistance from the European Bank for Reconstruction and Development to increase the trade support program for export-oriented companies, which is implemented in Ukraine by the EBRD through Ukrgasbank. The United States Agency for International Development (USAID) and its “Competitive Economy of Ukraine” Program is also one of the most active in the field of export support.

This Program provides financing of trade missions and educational programs for Ukrainian exporters. The German assistance program “Deutsche Gesellschaft für Internationale Zusammenarbeit” provides access to the most up-to-date information in the field of trade through online platforms (primarily in the mechanical engineering and creative industries sector). The United Nations Industrial Development Organization (UNIDO) actively promotes the export and internationalization of SMEs in Ukraine through the implementation of projects and programs aimed at increasing the competitiveness of enterprises by implementing the modern management standards and technical regulation of product quality (Analytical Center Industry4ukraine, 2020).

Therefore, the stimulation and development of exports occurs in two main ways: through the formation of a favorable macroeconomic climate and the creation of necessary export incentives for manufacturers and exporters (Kulytskyi, 2015). Thus, the offered above measures to stimulate export activity are subject to research in order to be implemented into domestic practice taking into account national specifics.

3.3. Priority areas of support and development of Ukraine’s export potential

Support for export-oriented sectors of Ukraine’s economy requires significant attention, especially in wartime. The entire economy suffers from the war, and almost every sector needs state support and effective customs policy. However, sectors that have the greatest export potential

need special attention from the state, because they are able to improve economic indicators and stabilize the economy. It is obvious that the state should offer effective measures to support the relevant sectors.

In addition, there is a rapid reorientation of exports to Western markets. Therefore, exporters often face logistical problems, complications in export promotion or encouragement for export promotion, and, in fact, problems in exporters' production activities due to the increase in production of goods that can be exported. It is the reason that these problematic issues need to be solved by top state institutions on a fast-track basis.

There is usually a small number of land checkpoints across the state border among the challenges related to improving logistics to support exporters and to speed up export operations, (Mazaraki and Kharsun, 2018). Therefore, increasing their number will speed up the time required for export-oriented goods to cross the border and relieve already existing checkpoints. In particular, we are talking about launching new road and railway crossings, because the traffic capacity of many checkpoints across the state border does not allow to quickly implement the necessary volume of goods turnover.

Transportation by railway will require special attention and resources, since the railway track and sorting stations need to be modernized and replacing goods wagons from broad to European track gage. Ukraine is interested in the fastest and most effective implementation of projects for the development of logistics routes and the construction of a new transport corridor to the ports of Poland and Lithuania. Besides, the expansion of river exports through the Danube will make it possible to speed up export operations of agricultural products. Both Ukraine as an exporting country and its international partners are interested in this.

The temporal implementation of customs operations at checkpoints across the state border of Ukraine also needs optimization. Joint customs, phyto-sanitary, veterinary and other types of control will help to speed up customs procedures and, accordingly, will speed up border crossing. Such solutions will facilitate speeding up export operations and reducing logistics costs for exporters.

It is possible to help in optimizing the work of customs with the help of introducing modern information technologies, which have a significant potential to increase the efficiency of the work of customs authorities in terms of improving traffic capacity. International experience of introducing artificial intelligence systems into customs activities in Turkey, the USA and many other countries is useful (Mikuriya and Cantens, 2020). It is worth studying all permit procedures related to the implementation of foreign economic activity and simplifying them as much as possible by using modern digitalization capabilities (Muzhev, 2016).

The next problem is related to the encouragement of exports and can be solved by applying certain financial instruments within the framework of an effective customs policy. This includes, for example, the special regime that was introduced by Ukraine's partner countries and related to the cancellation of customs duties and quotas (Regulation (EU) 2022/870). Within the framework of financial instruments of influence on increasing export efficiency, we should also optimize export and pre-export insurance of contracts in the field of foreign economic activity.

Donor financing of export promotion projects and preferential lending for exports should be increased (Skok, 2016). Such actions will significantly strengthen the export-oriented component of the customs policy and contribute to the involvement of Ukrainian enterprises into international production series.

It is also important to reduce the tax burden on export-oriented sectors that have suffered significant losses in regard to military operations (primarily metallurgy, engineering, and the chemical industry). Such decisions should refer to the exemption from paying rent for the extraction of ore used in the production of domestic metal and temporary exemption from paying the environmental tax. In addition, it is worth removing quotas for the import of raw materials for the chemical industry, since the shortage of raw materials due to the impossibility of ensuring their supply from domestic enterprises actually stops the industry.

It is also advisable to review the decision on taxation of gas production in Ukraine, especially during the ban on its export. The policy regarding fuel and energy resources should be primarily aimed at preserving the competitiveness of national enterprises and increasing the economic and energy security of Ukraine (Andrusiv *et al.*, 2021).

The toolkit of the customs policy has the opportunity to significantly increase the country's export potential by updating the current legislation in terms of promoting exports and supporting exporters. Therefore, the formation of modern customs policy of Ukraine, which is based on effective management decisions regarding foreign economic activity, should be oriented on close cooperation with partner countries and demonstrate the ability of the existing customs system to be changed towards the modernization and integration of information technologies.

Conclusions

We note as a conclusion that the development of the export potential of any country is proportional to the efficiency and effectiveness of those legal elements of legal regulation mechanism that are used in its customs

policy. The more effective export promotion measures are applied, the more rational the country's customs policy will be and the more exports will grow.

We believe that special attention should be paid to those sectors of the economy that have the greatest export potential and are capable of improving economic indicators. Ukraine should have both effective measures for the rapid reorientation of exports to Western markets and ways to solve logistical problems, financial and non-financial measures to support exporters in order to increase the production of goods that can be exported. It is possible to develop Ukraine's export potential and increase its exports due to the improvement of customs policy tools and the implementation of European law norms into the national legal system.

At the same time, it is necessary to use the positive experience of countries that occupy leading positions within international trade. Besides, the formation of modern customs policy of Ukraine should be based on effective management decisions regarding foreign economic activity and pursue the goal of close cooperation with partner countries by demonstrating the ability of the existing customs system to be changed in the direction of its modernization, investment attraction and integration of information technologies in the customs sphere.

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