




e-ISSN 3041-2498

# Public Management and Policy

<https://www.eu-scientists.com/index.php/pmap>



## Anti-Corruption Strategy as an Element of State Policy in the Field of Customs Administration

Anastasiia Zinchenko <sup>1\*</sup> • Iryna Nechayeva  <sup>2</sup>

<sup>1</sup> National University Zaporizhzhia Polytechnic (Ukraine). Master's Degree Candidate.

<sup>2</sup> National University Zaporizhzhia Polytechnic (Ukraine). Associate Professor at the Department of Management and Administration, PhD in Economics, Associate Professor.

\* **Corresponding Author**, e-mail: [anazinchenko09@gmail.com](mailto:anazinchenko09@gmail.com)

### ARTICLE INFO

#### Research Article

#### DOI:

[10.70651/3041-2498/2025.12.14](https://doi.org/10.70651/3041-2498/2025.12.14)

#### Received:

15 November 2025

#### Accepted:

18 December 2025

#### Published online:

23 December 2025

Copyright © 2025  
by authors



This is an open access journal and all published articles are licensed under a Creative Commons Attribution—NonCommercial 4.0 International (CC BY-NC 4.0)

### ABSTRACT

The article examines the anti-corruption strategy as an element of state policy in the field of customs administration and as a set of preventive measures to reduce corruption risks in public administration sectors that are most favourable to such risks. The relevance of the topic is because customs authorities simultaneously perform fiscal, regulatory and control functions, which creates increased discretion of management decisions and, accordingly, favourable conditions for corruption and corruption-related offenses. The purpose of the study is to clarify the content of the anti-corruption strategy as an element of state policy, determine the features of its implementation in the customs sector and form priority areas for improving anti-corruption mechanisms within the framework of the current Anti-Corruption Strategy of Ukraine for 2021–2025. The results of the study show that the strategic approach to combating corruption in customs administration is currently being implemented through a combination of regulatory, institutional and digital solutions: the development of a “Single Window for International Trade”, risk-based control, internal anti-corruption control and staff training. At the same time, systemic problems remain: excessive discretionary powers, non-transparency of certain procedures (classification of goods, determination of customs value, appointment of inspections), personnel instability, as well as the need for measurable indicators of the effectiveness of anti-corruption measures. A separate role is played by international standards (the UN Convention against Corruption, GRECO recommendations, the Revised WMO Arusha Declaration), which set guidelines for the introduction of integrity, transparency and automation of customs processes. The conclusions are that the effectiveness of the anti-corruption strategy in the field of customs administration is determined by the complexity of the policy and can be increased through digitalization, reducing contacts of officials with foreign trade entities, transparency of decisions, strengthening internal control by authorized units, as well as through the development of an anti-corruption culture. Priority areas for further improvement are proposed: reducing discretion by introducing full digitalization of customs procedures, improving the regulatory framework, strengthening international cooperation, establishing mechanisms for interaction between structural units, strengthening the level of integrity.




### KEYWORDS

anti-corruption strategy, anti-corruption program, public policy, customs administration, public administration.



## Антикорупційна Стратегія Як Елемент Державної Політики В Сфері Митного Адміністрування

Анастасія А. Зінченко<sup>1\*</sup> • Ірина А. Нечаєва<sup>2</sup> 

<sup>1</sup> Національний університет «Запорізька політехніка» (Україна). Здобувачка вищої освіти другого (магістерського) рівня вищої освіти.

<sup>2</sup> Національний університет «Запорізька політехніка» (Україна). Доцент кафедри менеджменту та адміністрування, канд. екон. наук, доцент.

\* Автор-кореспондент, e-mail: [anazinchenko09@gmail.com](mailto:anazinchenko09@gmail.com)

### СТАТТЯ

### АНОТАЦІЯ

#### Дослідниця

DOI:

[10.70651/3041-2498/2025.12.14](https://doi.org/10.70651/3041-2498/2025.12.14)

#### Отримана:

15.11.2025 р.

#### Прийнята:

18.12.2025 р.

#### Опублікована:

23.12.2025 р.

#### Авторське право

© 2025 авторів



#### Цей твір

ліцензовано на умовах Ліцензії Creative Commons «Із Зазначенням Авторства – Некомерційна 4.0 Міжнародна» (CC BY-NC 4.0).

У статті досліджено антикорупційну стратегію як елемент державної політики у сфері митного адміністрування та як сукупність запобіжних заходів для зниження корупційних ризиків у секторах публічного управління що найбільше сприятливі до таких ризиків. Актуальність теми зумовлена тим, що митні органи одночасно виконують фіскальні, регуляторні та контрольні функції, що створює підвищену дискреційність управлінських рішень і, відповідно, сприятливі умови для корупційних та пов'язаних із корупцією правопорушень. Метою дослідження є уточнення змісту антикорупційної стратегії як елементу державної політики, визначення особливостей її реалізації в митній сфері та формування пріоритетних напрямів удосконалення антикорупційних механізмів у межах чинної Антикорупційної стратегії України на 2021–2025 роки. Результати дослідження свідчать, що стратегічний підхід до протидії корупції в митному адмініструванні наразі реалізується через поєднання нормативно-правових, інституційних і цифрових рішень: розвиток «Єдиного вікна для міжнародної торгівлі», ризик-орієнтованого контролю, внутрішнього антикорупційного контролю та навчання персоналу. Разом із тим зберігаються системні проблеми: надмірний обсяг дискреційних повноважень, непрозорість окремих процедур (класифікація товарів, визначення митної вартості, призначення перевірок), кадрова нестабільність, а також потреба у вимірюваних індикаторах ефективності антикорупційних заходів. Окрему роль відіграють міжнародні стандарти (Конвенція ООН проти корупції, рекомендації GRECO, Переглянута Арушська декларація ВМО), які задають орієнтири для запровадження доброчесності, закріплення прозорості й автоматизації митних процесів. Висновки полягають у тому, що ефективність антикорупційної стратегії в сфері митного адміністрування визначається комплексністю політики та може бути підвищена шляхом цифровізації, зменшення контактів посадових осіб із суб'єктами ЗЕД, прозорості рішень, посилення внутрішнього контролю уповноваженими підрозділами, а також через розвиток антикорупційної культури. Запропоновано пріоритетні напрями для подальшого удосконалення: скорочення дискреції, шляхом запровадження повної цифровізації митних процедур, удосконаленні нормативної бази, посиленні міжнародної співпраці, налагодження механізмів взаємодії структурних підрозділів, зміцнення рівня доброчесності.



### КЛЮЧОВІ СЛОВА

антикорупційна стратегія, антикорупційна програма, державна політика, митне адміністрування, публічне управління.

## 1. Introduction

Corruption continues to affect the efficiency of public administration, citizens' trust in the state and the international reputation of Ukraine, and also has pronounced economic consequences in the form of budget losses and distortion of the competitive environment [8; 16]. Customs administration is identified as one of the most vulnerable areas, since customs authorities combine control, service and fiscal functions, and also work in an environment of significant financial flows and regulatory powers [31]. That is why management decisions at customs often contain elements of discretion, which, if insufficiently controlled, can create conditions for committing corruption offenses (in particular, regarding the determination of customs value, classification of goods, the appointment of forms of customs control, etc.) [13; 14].

Under these conditions, the anti-corruption strategy is a key element of state policy, which ensures the identification of risks associated with corruption, coordination of actions of state institutions and the formation of preventive mechanisms for combating corruption [32; 33]. Its importance for the customs sector is further enhanced by the need to fulfill Ukraine's international obligations, in particular within the framework of the UN Convention against Corruption and the GRECO recommendations [7; 30], as well as compliance with international approaches to integrity in customs administrations, enshrined in the WMO Revised Arusha Declaration [28].

## 2. Literature Review

The regulatory framework of the anti-corruption strategy is determined by the Law of Ukraine "On the Principles of State Anti-Corruption Policy for 2021–2025" [33] and the Law of Ukraine "On Prevention of Corruption", which sets out the tools for preventing conflicts of interest, financial control, whistleblower protection and other mechanisms [32]. The content of the Anti-Corruption Strategy 2021–2025 and the allocation of the customs sector as a priority high-risk industry are reflected in the relevant NACP document [13]. The empirical framework for assessing the dynamics of corruption in society is formed by national surveys on the perception and prevalence of corruption [15], as well as expert surveys on areas with a high level of corruption, in which customs occupies a "leading" place [14]. The study of corruption risks in public administration and their impact on economic security supplement the argumentation of the consequences of corruption [8; 16].

A separate block of sources concerns good governance standards and governance principles linking anti-corruption policies with transparency, accountability, and public participation [5]. Especially significant for the customs sector are the WMO International Integrity Standards (Revised Arusha Declaration), which emphasize leadership, transparency, automation and personnel management as key tools for combating corruption [28].

Practical mechanisms for the implementation of anti-corruption policy in customs administration are disclosed in acts of the government and relevant bodies: regulation of the "single window" [2], development of information infrastructure and services [9], improvement of risk analysis and management [10], introduction of approaches to professional development and verification of competencies of officials [11], activities of anti-corruption units of the State Customs Service and its anti-corruption program [17; 23]. Also, for understanding digital transformation and international support, materials on the exchange of customs information and EU technical assistance (EU4PFM and related initiatives) are important [6; 22; 25].

## 3. Problem Statement

The purpose of the study is to determine the content of the anti-corruption strategy as an element of state policy and to clarify the features of its implementation in the field of customs administration of Ukraine. Within the framework of the set goal, the analysis of the theoretical and legal foundations of the formation of the anti-corruption strategy was carried out, its functional significance in the public administration system was outlined, and practical mechanisms for the implementation of anti-corruption measures in the activities of customs authorities were studied. Particular attention is paid to the identification of key corruption risks in the customs sector, assessment of the effectiveness of tools

for their minimization and identification of priority areas for improving the state anti-corruption policy, taking into account modern challenges and international standards.

#### 4. Methods and Materials

The methodological basis of the study is a set of general scientific and special methods of cognition, which provided a comprehensive analysis of anti-corruption policy in the field of customs administration. In particular, the regulatory method is used to analyze the anti-corruption and customs legislation of Ukraine, as well as by-laws that regulate the activities of customs authorities and determine the tools for implementing the state anti-corruption strategy.

The documentary analysis was used to develop strategic and program documents, in particular the Anti-Corruption Strategy for 2021–2025, as well as analytical, statistical and reporting materials of the National Agency for the Prevention of Corruption and the State Customs Service of Ukraine, which made it possible to assess the state and trends in the implementation of anti-corruption measures in the customs sector.

The application of the institutional approach made it possible to determine the functional powers, role and nature of interaction between the subjects of the implementation of anti-corruption policy, as well as to identify institutional limitations of its effectiveness.

The comparative and analytical method was used to compare the indicators of perception and prevalence of corruption with actual changes in the customs administration system, in particular in the field of digitalization of customs procedures and the development of internal control mechanisms, which contributed to the formation of generalized conclusions on the effectiveness of anti-corruption reforms.

#### 5. Results and Discussion

An anti-corruption strategy is a comprehensive, focused plan (national or institutional) that formulates long-term goals, priority areas, specific measures and monitoring and evaluation mechanisms to prevent, detect and counteract corruption, ensuring coordination of actions between state institutions, civil society and other stakeholders [20]. According to the Law of Ukraine “On the Principles of State Anti-Corruption Policy for 2021–2025” [33], the strategy aims to achieve significant progress in preventing and combating corruption, as well as ensuring coherence and consistency in preventing corruption offenses and creating a culture of integrity among officials and citizens.

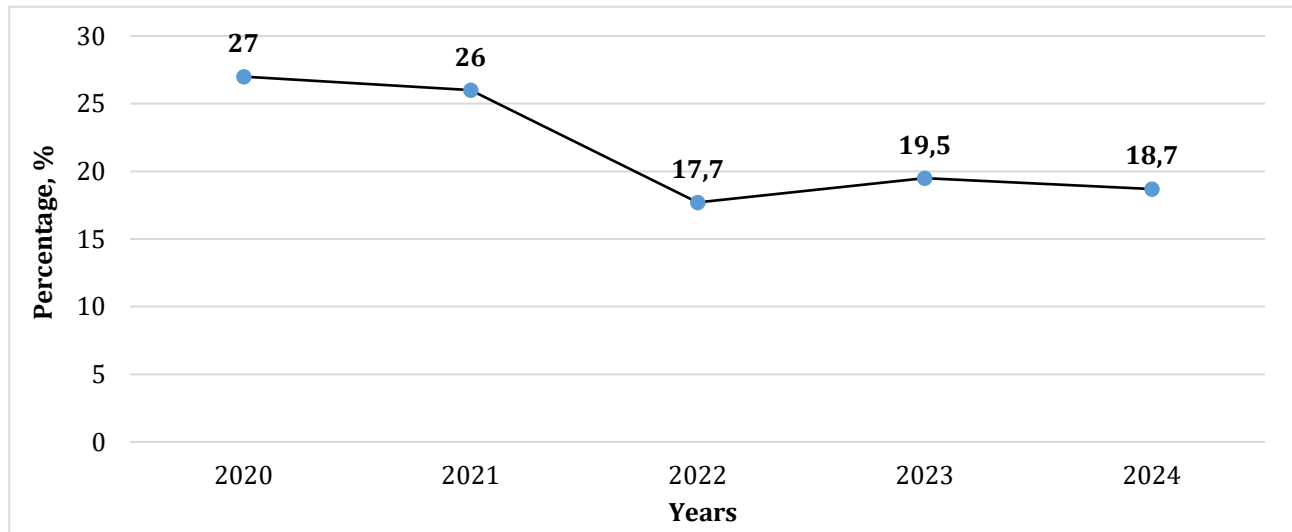
The adopted Anti-Corruption Strategy for 2021–2025 stipulates that state policy in the field of corruption prevention should be based on the principles of the rule of law, integrity, intolerance to corruption, transparency, institutional independence of anti-corruption bodies and inevitability of responsibility [33]. For the first time, the Strategy enshrines the approach to combating corruption as a multi-level system in which preventive measures take precedence over punitive ones. It is aimed not only at bringing responsibility to the perpetrators, but also at reducing the prerequisites for the emergence of corruption risks through the improvement of public administration procedures.

Sociological surveys conducted by the NACP showed that 91.4% of Ukrainians consider corruption to be very common, but only 18.7% of the population have directly encountered it. According to official data, the share of citizens who have had their own corruption experience is decreasing every year: in 2013 this figure reached 60%, while in 2019 it was less than 40% [13]. The results of the nationwide study “Corruption in Ukraine 2024: Understanding, Perception, Prevalence” also showed positive dynamics: in 2020, the figure was 27% against 18.7% in 2024 (Fig. 1) [15]. Such data indicate a gradual positive impact of systemic anti-corruption reforms on real cases of corruption offenses.

In the Ukrainian legal doctrine, the anti-corruption strategy is considered not only as a normative document, but also as an element of public administration, which determines the strategic directions for the development of the integrity policy and performs a number of functions (Fig. 2) [1].

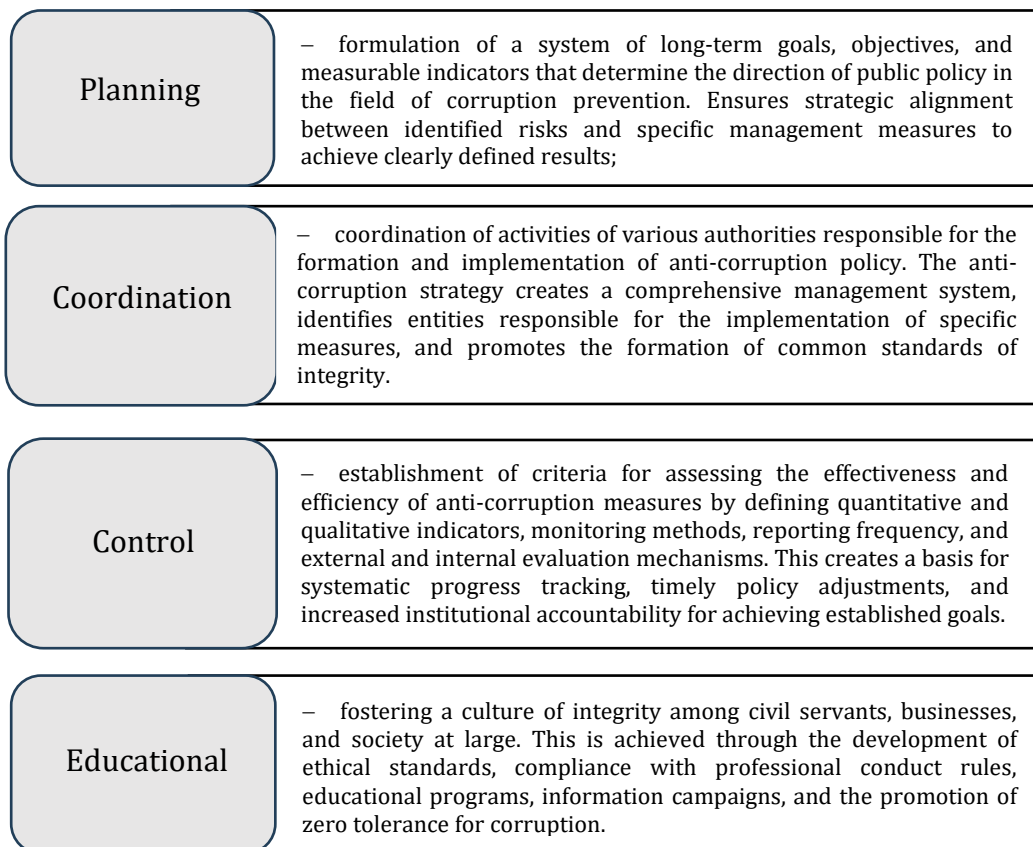
The anti-corruption strategy is implemented through the implementation of the relevant state anti-corruption program, which is developed by the National Agency for the Prevention of Corruption, taking into account the specifics established by the Law of Ukraine “On Prevention of Corruption”, and approved by the Cabinet of Ministers of Ukraine for the duration of such a strategy [32]. The Law of Ukraine “On Prevention of Corruption” defines a set of measures aimed at preventing conflicts of interest, monitoring the declarations of officials, protecting whistleblowers, conducting anti-corruption examination of regulations, etc. In turn, the current anti-corruption strategy specifies the goals and

indicators of the effectiveness of state policy, highlighting certain areas for high-risk sectors, including customs and tax spheres.



**Figure 1. The share of the population that had their own corruption experience**

Source: Developed by the authors on the basis of [15].



**Figure 2. Functions of the anti-corruption strategy**

Source: Developed by the authors based on [1].

International legal standards play a significant role in the formation of national anti-corruption policy. In particular, the UN Convention against Corruption provides for a comprehensive approach that combines preventive, criminal law and institutional measures [30]. According to this document, the state must create independent anti-corruption bodies, ensure transparency of state procedures, integrity of officials, as well as international cooperation in the investigation of corruption-related offenses. An equally important document in the formation of anti-corruption policy is the GRECO recommendations, which are a decisive aspect for building a virtuous government [7].

In essence, the customs system is one of the key elements of the economic sovereignty of the state, because it is through it that control over foreign economic flows of goods, capital and services is exercised. Corruption in the customs system is not only economic, but also systemic managerial. It deforms administration processes, creates opportunities for tax evasion, and weakens the competitiveness of Ukrainian enterprises in the international market. Accordingly, the impact of the anti-corruption strategy on the customs sector should ensure the institutional stability of the State Customs Service, increase the transparency of procedures and strengthen international cooperation.

Of particular importance in the customs sphere is the Revised Arusha Declaration, adopted by the World Customs Organization [28]. It identifies that integrity is a critical issue for all countries and for all customs administrations, and that corruption can severely limit the ability of customs to effectively carry out its mission.

Among the main principles of an effective anti-corruption policy, the declaration defined: leadership and dedication, harmonized and simplified regulatory framework, transparency, automation, human resource management, relations with the private sector, etc. [28]. These principles have become the methodological basis for the development of modern anti-corruption strategies in the customs authorities of many countries. Ukraine, as a member of the WMO and a signatory of international anti-corruption agreements, is gradually implementing these standards in its own legal system. In particular, the areas of electronic declaration, risk-based control, open data and transparent personnel procedures are being developed. At the same time, the effectiveness of anti-corruption policy depends not only on legal mechanisms, but also on political will, organizational capacity of institutions, and civil society activity. An important element in this sense is efficient and efficient customs administration.

*Customs administration* is a system of legal, organizational, procedural and managerial measures carried out by the customs authorities of the state in order to regulate the movement of goods, vehicles and capital across the customs border, ensure the collection of customs payments, comply with trade policy, protect economic security and fulfill international obligations [12; 19].

According to the Customs Code of Ukraine, the main tasks of the customs authorities are to apply the measures of customs-tariff and non-tariff regulation of foreign economic activity provided for by law, to simplify trade procedures, to prevent and counteract smuggling, to protect intellectual property rights, to combat violations of customs regulations, etc. [31]. Such responsibility assigned to customs authorities contributes to the creation of an environment for the emergence of corruption and corruption-related offenses. For example, among the weaknesses of the customs system are:

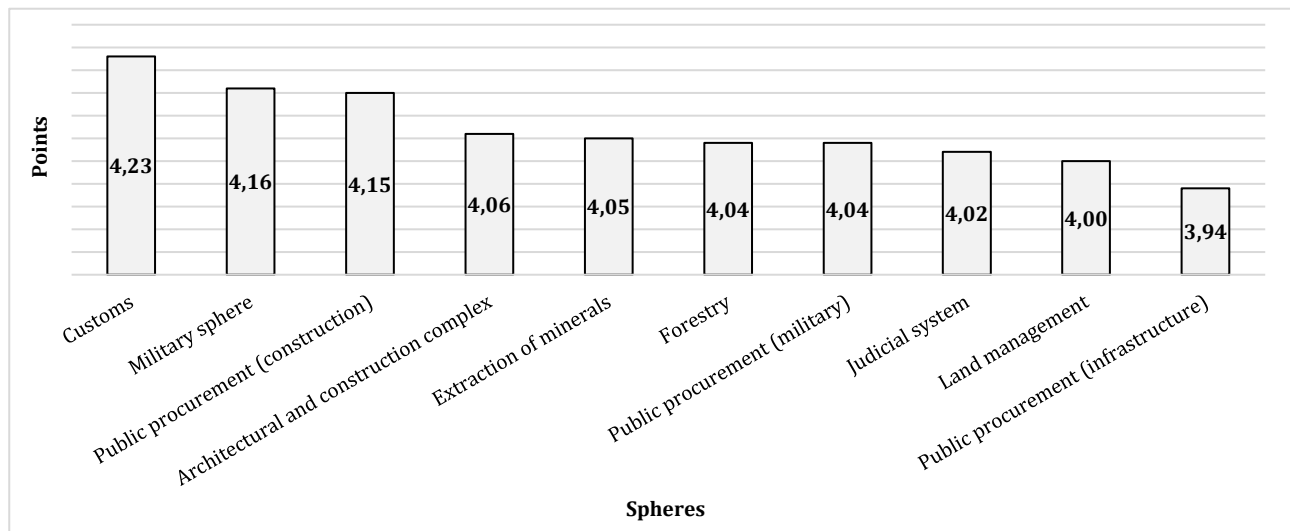
- complexity of customs procedures;
- lack of sufficient control over the actions of officials;
- a large number of regulatory legal acts and organizational and administrative documents;
- close interaction of officials with business representatives.

The Anti-Corruption Strategy for 2021–2025 explicitly identifies customs among the priority sectors of state policy in which the implementation of anti-corruption measures is of paramount importance. The document states that customs and taxation are among the industries with the highest level of risk, which is due to significant volumes of financial flows and concentration of regulatory powers [13]. Among the main problems in the field of customs administration are:

- insufficient transparency and efficiency of the work of customs authorities;
- excessive discretionary powers of customs officers;
- non-transparency of approaches to the classification of goods, determination of their customs value and appointment of inspections;
- imperfect procedure for administrative appeal against the actions of customs officials;
- interference of law enforcement agencies in the work of customs authorities and abuse during the transmission of guidelines for the review of goods.

Corruption risks in customs are systemic in nature and manifest themselves both at the strategic and operational levels. At the strategic level, corruption can manifest itself through ineffective management and the creation of opportunities for tax evasion. At the operational level, it is expressed through abuse of official position by officials during customs clearance, unreasonable delay in procedures, manipulation of the customs value of goods or unlawful provision of benefits, etc. [13].

According to the NACP's "Report on the results of an expert survey on assessing the level of corruption in Ukraine in 2023", customs was among the 10 areas with the highest level of corruption, in particular through customs control and customs clearance (Fig. 3) [14].



**Figure 3. 10 areas with the highest prevalence of corruption**

Source: Developed by the authors based on [14].

When applying the categorical analysis of the experts' answer options to the assessment of the level of prevalence of corruption, it was found that more than 2/3 (69%) of all respondents noted a significant level of prevalence of corruption at customs when interacting with business entities. When determining the corruption perception index, according to experts, almost equally high indices were obtained among the population and businesses separately – 4.44 and 4.29, respectively [14].

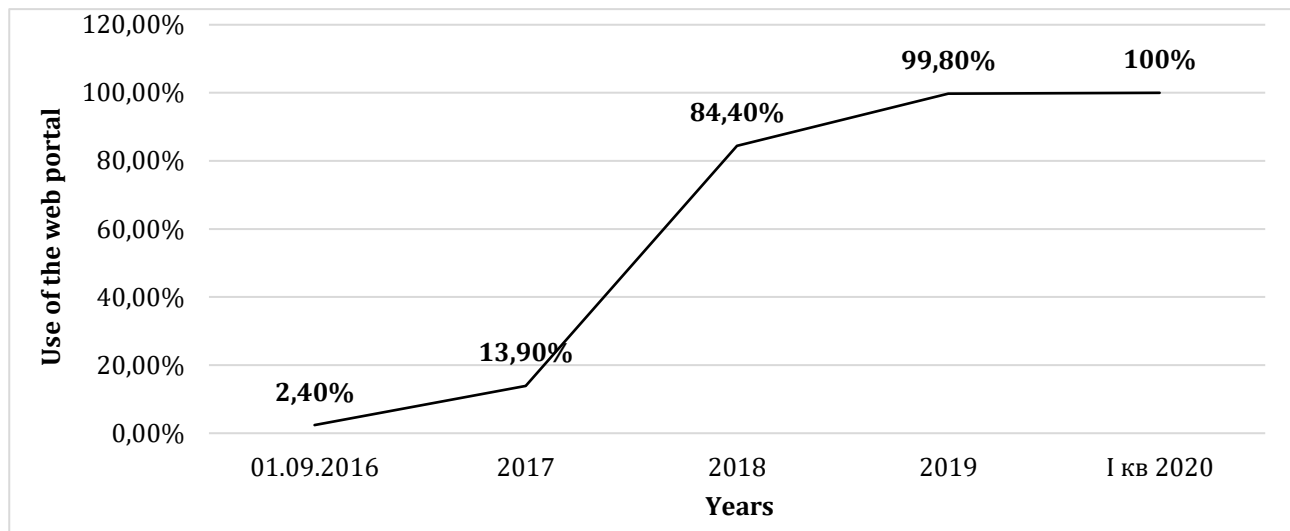
According to the Anti-Corruption Strategy for 2021–2025, one of the key areas of state policy is to reduce corruption risks in the activities of tax and customs authorities, which is manifested not only in the detection of corruption offenses, but primarily in the creation of conditions under which corruption becomes impossible or unprofitable [13]. This approach is in line with the modern principles of "good governance" – good governance based on transparency, accountability, integrity and citizen participation [5]. For this purpose, it is envisaged to create effective mechanisms for monitoring managerial decision-making, introducing electronic services, strengthening personnel integrity and internal monitoring.

In practice, the implementation of the anti-corruption strategy in customs authorities takes place through a number of specific institutional and technological solutions. In particular, an important achievement in recent years has been the introduction of the Single State Information Web Portal "Single Window for International Trade" in the implementation of customs procedures [2]. This mechanism provides electronic interaction between various regulatory authorities, which significantly reduces contact between officials and subjects of foreign economic activity. Accordingly, the risk of "informal agreements" is minimized and the process of clearance of goods is accelerated. Since the beginning of the web portal, only 2.4% of declarants have used its services, but with the gradual filling and improvement of the "Single Window", all 100% of declarants preferred electronic interaction (Fig. 4) [9].

In addition, a risk management system is actively developing, which allows customs authorities to automatically select declarations for verification based on analytical indicators [10]. This ensures objectivity and makes it impossible to be selective in the actions of customs officers. The use of information technologies also allows you to create databases of all customs transactions, which increases accountability and allows for post-audit of decisions.

An important component of the implementation of anti-corruption policy in customs is the professional development of officials and the formation of new ethical standards of conduct among customs officers. HR departments draw up individual plans to increase professional awareness for each individual, thereby ensuring appropriate training and professional development throughout the career in order to constantly encourage and reinforce the importance of adhering to high ethical and professional standards, which is a mandatory criterion for evaluating the work of a civil servant [11].

The role of the leader in the formation of ethical behavior and counteraction to corruption in the organization, which is formed on the principles of ethical behavior, responsibility and accountability, transparency, communication, support of ethical culture, rejection of corruption is decisive [17, p. 492].



**Figure 4. Indicators of the use of the web portal “Single Window” (for import)**

Source: Developed by the authors based on [9].

Some progress has also been made in organizational terms. The Department for Prevention and Detection of Corruption has been established in the structure of the State Customs Service, and an authorized person (unit) for the prevention and detection of corruption has been designated in each territorial body [23]. The work of which is:

- development, organization and implementation of measures to prevent corruption, prevent and detect corruption and corruption-related offenses on the part of officials of the State Customs Service. Monitoring the compliance of officials with anti-corruption legislation;
- organization of work on the assessment of corruption risks in the activities of the State Customs Service, preparation of measures for elimination;
- providing recommendations, methodological and consulting assistance on compliance with legislation on the prevention of corruption;
- implementation of measures to identify conflicts of interest, assistance in its settlement;
- verification of the fact of submission of declarations by the subjects of declaration and notification of cases of non-submission or late submission of such declarations;
- cooperation with whistleblowers, consideration and verification of whistleblowers’ reports on possible facts of corruption or corruption-related offenses. Exercising powers in the field of whistleblower protection;
- implementation of a set of measures to conduct integrity checks and monitoring the lifestyle of customs officials.

In addition, periodic training events on certain anti-corruption topics among customs officials is an important part of the work of the commissioners, provided for in Annex 4 of the Anti-Corruption Program of the State Customs Service of Ukraine for 2023–2025 [22]. Such trainings can be conducted in various forms, should cover the maximum amount of information and be understandable to perception. Thus, the topics of financial control requirements, whistleblowers, prevention of conflicts of interest, the main restrictions on part-time work and combination with other activities, liability for corruption or corruption-related offenses are mandatory for coverage in 2023–2025.

One of the important components of the anti-corruption program of the State Customs Service is interaction with civil society. In recent years, the customs have been actively implementing a policy of openness and publicity: it regularly publishes reports on the results of its activities, created a platform for submitting electronic appeals regarding possible corrupt actions of customs officers. In order to ensure compliance with the principles of transparency and accessibility, study and take into account public opinion, the State Customs Service of Ukraine published the draft Anti-Corruption Program of the State Customs Service of Ukraine for 2023–2025 on the official website and held its public discussion.

Also, an anonymous survey questionnaire on the level of perception of corruption in customs authorities was developed and posted on the official website of the service, in the anti-corruption section.

The digital direction of the implementation of anti-corruption policy deserves special attention. The EU4Digital Facility, which aims to support digital transformation in the Eastern Partnership countries, provides for the introduction of a mechanism for the exchange of advance customs information. This will speed up the procedure for carrying out customs formalities and allow for more efficient use of customs infrastructure. For the EU, such a procedure will facilitate international trade, prevent VAT fraud and counter cross-border crime. It will also ensure compliance with clear rules when moving goods, data exchange in real time, and control over compliance with international trade standards. Currently, the State Customs Service is actively working to expand cooperation with EU member states in the field of exchange of preliminary customs information [25].

International technical assistance plays a significant role in the implementation of anti-corruption policy. The European Union, through the EU4PFM program, finances programs to support the transparency of customs procedures, the formation of a regulatory framework close to the EU, staff training and modernization of IT infrastructure [6; 18, p. 314]. Specialists of the State Customs Service regularly report to the representatives of the program on the progress made and agree on further steps in the field of digitalization in the context of European integration. In particular, in September this year, during the meeting of the parties, a discussion was held on the state of preparation and approval of a number of regulations that create the basis for the development of modern IT products necessary for Ukraine's full membership in the EU. Separately, attention was paid to the adaptation and changes made to the Long-term National Strategic Plan for Digital Development, Digital Transformation and Digitalization of the State Customs Service (MASP-C) based on the list of IT systems provided by DG TAXUD. Also, among the developments currently in the process of implementation, there is the continuation of work on the "Risk Profile Manager" system, which is scheduled to be fully operational in 2026, as well as the development of a single contact center, which should become a modern channel for supporting businesses, citizens and customs officials [26].

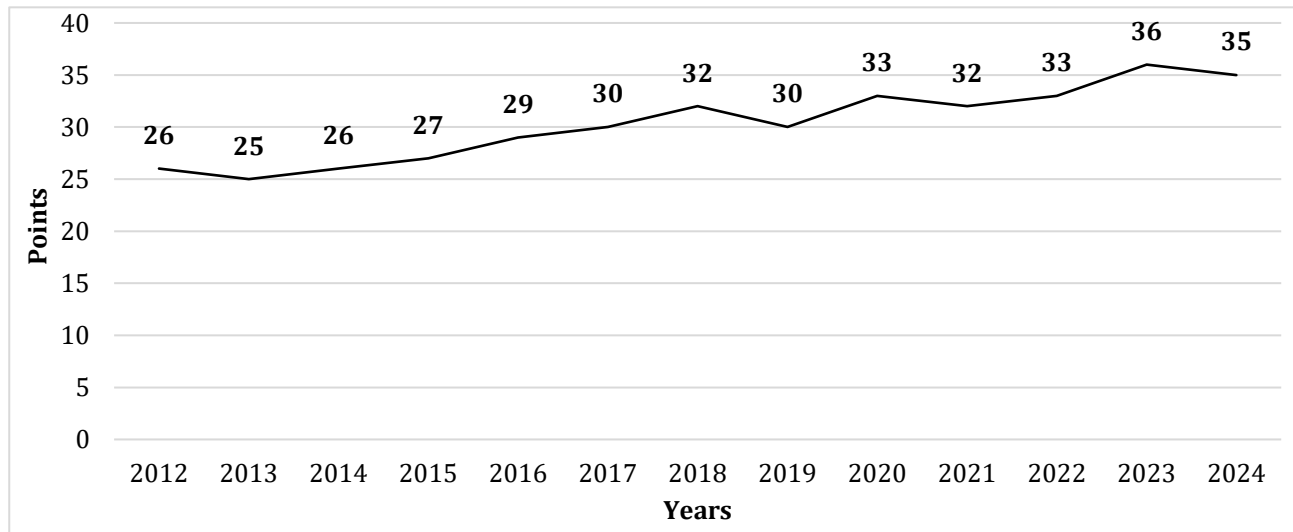
Considerable attention is paid to the formation of a culture of integrity among customs officers. In February this year, about 40 authorized persons for the prevention and detection of corruption from all customs departments underwent training on anti-corruption legislation organized by the National Agency for the Prevention of Corruption. Such interaction is aimed at increasing the effectiveness of responding to challenges and introducing modern anti-corruption mechanisms. The training program covered key aspects of the work of the units for the prevention and detection of corruption, in particular, the procedure for verifying declarations and working with the Unified Whistleblower Reporting Portal. Since the national legislation provides for new functions for authorized units, special attention was paid to the peculiarities of conducting an integrity check and monitoring the lifestyle of customs officials. In addition, typical mistakes of authorized persons related to the regulatory and legal support of anti-corruption activities were emphasized [27].

Considerable attention is paid to increasing the effectiveness of the system for monitoring the implementation of anti-corruption measures provided for by the anti-corruption strategy. It provides for the introduction of annual reporting by central executive authorities on the implementation of anti-corruption policy provisions, including in the customs and tax spheres. These reports should contain specific indicators on the number of corruption risks identified, the results of official inspections, the volume of electronic procedures in customs clearance, the number of appeals from citizens about possible offenses, etc. Thus, the state forms an evaluation system not only at the level of normative implementation, but also on the basis of actual results [21].

However, despite the listed significant steps in the implementation of anti-corruption policy, the customs sector of Ukraine continues to be one of the most problematic in the public administration system. This is confirmed by both national and international studies. According to the results of the Corruption Perceptions Index, published annually by Transparency International, Ukraine ranked 105th out of 180 countries in 2024, scoring 35 points out of 100 possible [29]. Although this indicator is gradually improving (in 2014 – only 26 points), it indicates the systemic nature of the problem (Fig. 5).

The main reason for this state of affairs is the complexity of customs legislation, insufficient level of automation of processes and low trust in institutions. Even despite the significant renewal of personnel, the State Customs Service of Ukraine annually records more than 200 internal inspections related to violations of anti-corruption legislation. According to the official report of the State Customs Service for 2023, the authorized units for the prevention and detection of corruption processed and

considered 136 reports on possible corrupt actions of officials of the State Customs Service and its territorial bodies. Based on the results of consideration of the following reports: 19 internal inspections were initiated and conducted; 66 materials were sent to law enforcement agencies; 22 disciplinary proceedings were initiated, 10 persons were brought to disciplinary responsibility and 1 official was entered into the Unified State Register of Persons Who Committed Corruption or Corruption-Related Offenses. More than 800 conflicts of interest have been resolved [24].



**Figure 5. Dynamics of the Corruption Perceptions Index of Ukraine from 2012 to 2024**

Source: Developed by the authors based on [29].

Also, among the main problems that remain relevant, scientists and experts single out several systemic factors.

Firstly, personnel instability in the customs service, frequent reorganizations and changes in management make it difficult to consistently implement strategic goals.

Secondly, the insufficient level of material support of officials creates preconditions for abuse of official duties.

Thirdly, constant personal communication of customs officials with business representatives, which contributes to the occurrence of corruption offenses. An additional problem remains the unwillingness of officials to study and comply with anti-corruption legislation on a par with customs, which delays the need to act with integrity.

To overcome these problems, the anti-corruption strategy provides for a set of interrelated measures. Among them: the introduction of a system of constant monitoring of corruption risks, the automation of management decisions, the expansion of analytical control tools, the creation of internal channels for reporting violations. Separately, emphasis is placed on the need to introduce a mechanism for conducting integrity checks and monitoring the lifestyle of customs officers and conducting a psychophysiological survey of officials and candidates for positions in customs authorities using a polygraph [3; 4].

In general, the practical implementation of the anti-corruption strategy in customs administration requires a balanced combination of three components:

- regulatory – through the creation of a clear legislative framework;
- institutional – by establishing an effective system of risk management and internal control by authorized persons;
- behavioral – through the formation of a culture of integrity among customs officials.

Only the harmonious interaction of these elements allows creating conditions for minimizing corruption risks and ensuring the transparent and fair functioning of the customs service.

To increase the effectiveness of anti-corruption policy in customs administration, it is advisable to focus on several priority areas:

- full digitalization of customs procedures, the introduction of electronic document management, the use of video recording of processes and the use of biometric systems for identifying officials in all territorial units;

- improving the regulatory framework aimed at reducing the discretionary powers of officials and establishing personal responsibility for the decisions made;
- strengthening international cooperation to exchange information on risky transactions in real time, good practices and experience;
- establishing mechanisms of interaction between structural subdivisions within one customs office and territorial subdivisions of the customs service as a whole;
- application of psychological selection of candidates for the position, permanent rotation and certification of customs officers;
- strengthening the level of integrity by submitting mandatory declarations of integrity, conducting a periodic survey to determine the level of integrity of officials, giving customs officers consent to conduct an integrity check and monitoring lifestyle.

At the same time, among the key areas of further development, it is worth identifying the improvement of anti-corruption education, raising citizens' awareness of the mechanisms for reporting the facts of corruption or corruption-related offenses, as well as the development of the NACP's communication strategy for the formation of zero tolerance for corruption. Such an approach should turn anti-corruption policy into an integral part of public culture.

## 6. Conclusions

In the course of the study, it has been established that the anti-corruption strategy in Ukraine at the present stage is considered not only as a normative legal act, but as a comprehensive instrument of public administration aimed at the formation of a systematic, consistent and preventive anti-corruption policy. The Anti-Corruption Strategy for 2021–2025 enshrined the transition from a predominantly punitive anti-corruption model to a multi-level system, in which the key emphasis is on preventing corruption risks, improving management procedures and forming a culture of integrity.

The analyzed statistical and sociological data indicate the presence of positive dynamics in terms of reducing the actual corruption experience of the population over the past decade, which allows us to talk about the gradual impact of systemic anti-corruption reforms. At the same time, maintaining a high level of perception of corruption in society confirms the deep-rooted nature of the problem and the need for long-term institutional changes.

It has been proved that the customs sector remains one of the most corruptly vulnerable sectors of public administration, which is due to the concentration of discretionary powers, the complexity of procedures, significant financial flows and constant interaction of officials with business entities. Corruption risks in customs administration are systemic in nature and manifest themselves both at the strategic and operational levels, which complicates their overcoming solely with the help of control or law enforcement measures.

It is substantiated that the implementation of the anti-corruption strategy in the customs authorities of Ukraine is carried out through a combination of institutional, organizational and technological solutions, among which the digitalization of customs procedures, the development of a risk management system, the creation of specialized units for the prevention and detection of corruption, as well as the introduction of standards of personnel integrity are of key importance. The introduction of electronic services, in particular the "Single Window for International Trade" mechanism, significantly reduced direct contacts between customs officers and business and contributed to increasing the transparency of customs administration.

At the same time, the results of the study show that despite the progress made, the effectiveness of anti-corruption policy in the customs sector is limited by a number of factors, including personnel instability, insufficient level of material support for officials, complexity of regulatory regulation and maintaining a high level of discretion in making managerial decisions. This is confirmed by both data from national authorities and international corruption perception indices.

It is concluded that the effective implementation of the anti-corruption strategy in customs administration is possible only under the condition of a balanced interaction of regulatory, institutional and behavioral components. A special role in this process is played by the formation of a culture of integrity among customs officers, the development of leadership on the basis of the principle of "tone at the top", as well as the active participation of civil society and international partners.

Further development of anti-corruption policy in the customs sphere should be directed to deepening digital transformation, reducing discretionary powers, improving internal control and

monitoring mechanisms, as well as developing anti-corruption education and communication strategies aimed at creating zero tolerance for corruption in society.

## References

1. Bogolepova, A. (2024). Essence, basic principles, forms and functions of state anti-corruption policy. *State Formation*, 1(35), 335–343. <https://doi.org/10.26565/1992-2337-2024-1-25>
2. Cabinet of Ministers of Ukraine. (2020). On approval of the Procedure for interaction between declarants, other interested parties, and customs authorities, other state bodies, institutions, and organizations authorized to perform licensing or control functions regarding the movement of goods and commercial vehicles across the customs border of Ukraine, using the “single window” mechanism and recognizing certain resolutions of the Cabinet of Ministers of Ukraine as invalid No. 971. *Official webportal of the Parliament of Ukraine*. <https://zakon.rada.gov.ua/laws/show/971-2020-п#Text>
3. Cabinet of Ministers of Ukraine. (2025). Resolution No. 366 on Approval of the Procedure for Conducting Psychophysiological Testing of Customs Officials and Candidates for Civil Service Positions in Customs Authorities Using a Polygraph. *Official webportal of the Parliament of Ukraine*. <https://www.kmu.gov.ua/npas/pro-zatverdzhennia-poriadku-provedennia-psykhofiziologichnoho-opytuvannia-366-010425>
4. Cabinet of Ministers of Ukraine. (2025). Resolution No. 487 on Certain issues concerning integrity checks and lifestyle monitoring of customs officials. *Official webportal of the Parliament of Ukraine*. <https://www.kmu.gov.ua/npas/deiaki-pytannia-provedennia-perevirky-na-dobrochesnist-ta-monitorynhu-s487290425>
5. Dniprov, O. (2021). Principles of good governance in the modern system of Ukrainian administrative law. *Entrepreneurship, Economy and Law*, (1), 114–118. <https://doi.org/10.32849/2663-5313/2021.1.19>
6. EU4PFM. (n. d.). EU Program to Support Public Finance Management in Ukraine (EU4PFM Project). *EU4PFM*. <https://eu4pfm.com.ua>
7. Group of States against Corruption. (n. d.). Welcome to the GRECO website. *Group of States against Corruption*. <https://www.coe.int/en/web/greco>
8. Khavanov, A. (2024). Impact of corruption on the economic security of the state: Analysis of mechanisms and consequences. *Economy and Society*, (62). <https://doi.org/10.32782/2524-0072/2024-62-114>
9. Ministry of Finance of Ukraine. (2018). Single window for international trade. *Official webportal of the Parliament of Ukraine*. <https://mof.gov.ua/uk/the-only-window-for-international-trade-472>
10. Ministry of Finance of Ukraine. (2024). Order on Approval of the Procedure for Risk Analysis and Assessment, Development and Implementation of Risk Management Measures to Determine the Forms and Scope of Customs Control No. 684. *Official webportal of the Parliament of Ukraine*. <https://zakon.rada.gov.ua/laws/show/z1021-15#Text>
11. Ministry of Finance of Ukraine. (2025). Order on Approval of the Procedure for Verifying the Level of Customs Competence, the Form and Procedure for Drawing Up Individual Professional Development Programs for Officials No. 497. *Official webportal of the Parliament of Ukraine*. <https://zakon.rada.gov.ua/laws/show/z1656-25#Text>
12. Moisé, E., & Sorescu, S. (2013). Trade facilitation indicators: The potential impact of trade facilitation on developing countries' trade. In *OECD Trade Policy Papers* (No. 144), Paris: OECD Publishing. <https://doi.org/10.1787/5k4bw6kg6ws2-en>
13. National Agency on Corruption Prevention. (2022). *Anti-Corruption Strategy for 2021-2025*. National Agency on Corruption Prevention. <https://nazk.gov.ua/wp-content/uploads/2023/11/Anti-corruption-Strategy-for-2021-2025.pdf>
14. National Agency on Corruption Prevention. (2024). *Corruption in Ukraine 2023: expert opinions and assessments*. National Agency on Corruption Prevention. <https://nazk.gov.ua/pdfs/?file=/wp-content/uploads/Pages/7f/2c/7f2cd35c7b9306cfa75dff9950b6e2dfbddd51224dabb89c42d314f704c233e2780115.pdf>
15. National Agency on Corruption Prevention. (2025). *Corruption in Ukraine 2024: understanding, perception, prevalence*. National Agency on Corruption Prevention. <https://nazk.gov.ua/pdfs/?file=/wp-content/uploads/Pages/07/17/0717bf197d9dbfd35baa6d2e939ca43a2e47460785552328ee7bd5e2fdebb05e11548549.pdf>
16. Nechayeva, I. A., & Muzolevska, B. H. (2024). Corruption risks in public administration. In *Science Week 2024: Faculty of Economics and Management: Abstracts of the scientific and practical conference* (pp. 131–133).

- Zaporizhzhia Polytechnic National University. [https://old.zp.edu.ua/uploads/dept\\_s&r/2024/conf/4.1/TN-FEU\\_2024.pdf](https://old.zp.edu.ua/uploads/dept_s&r/2024/conf/4.1/TN-FEU_2024.pdf)
17. Nechayeva, I. A., & Muzolevska, B. H. (2024). Implementation of the “tone at the top” concept to minimize corruption risks in public administration bodies. In *Recovery of Ukraine and its regions in the context of global trends: Governance, administration, and support: Proceedings of the International Scientific and Practical Conference* (pp. 491–493). Zaporizhzhia Polytechnic National University. [https://old.zp.edu.ua/uploads/dept\\_s&r/2024/conf/1.3/RUIRCGTGAP-2024\\_proc.pdf](https://old.zp.edu.ua/uploads/dept_s&r/2024/conf/1.3/RUIRCGTGAP-2024_proc.pdf)
  18. Nechayeva, I. A., & Sosnovskiy, M. (2025). Digital monitoring tools for assessing the impact of international aid on the resilience of Ukrainian enterprises during wartime. In *Digital economy: Proceedings of the 3rd International Scientific and Practical Conference* (pp. 314–319). Kyiv National Economic University named after Vadym Hetman. <https://doi.org/10.33111/978-966-926-559-3>
  19. OECD. (2018). *Trade facilitation and the global economy*. Paris: OECD Publishing. <https://doi.org/10.1787/9789264277571-en>
  20. Smidova, Z., Cavaciuti, A., & Johnsen, J. (2022). Anti-corruption and public integrity strategies - Insights from new OECD indicators. In *OECD Economics Department Working Papers* (No. 1725), Paris: OECD Publishing. <https://doi.org/10.1787/a925c7fd-en>
  21. State Anti-Corruption Program. (2023). Monitoring the Implementation of the State Anti-Corruption Program. *National Agency on Corruption Prevention*. <https://dap.nazk.gov.ua/en/monitoring-info/>
  22. State Customs Service of Ukraine. (2023). *Order No. 236 on approval of the Anti-Corruption Program of the State Customs Service of Ukraine for 2023–2025 (as amended)*. State Customs Service of Ukraine.
  23. State Customs Service of Ukraine. (2024). *Order No. 1168 on approval of the Regulation on the Department for the Prevention and Detection of Corruption of the State Customs Service of Ukraine*. State Customs Service of Ukraine.
  24. State Customs Service of Ukraine. (2024). *Report on the results of the work of the State Customs Service of Ukraine for 2023*. <https://customs.gov.ua/web/content/11432?unique=a06984d8da133df948b6fbcc1fc08d191498d636&download=true>
  25. State Customs Service of Ukraine. (2024). Ukraine, Romania, and Moldova have launched the second phase of a pilot project on customs information exchange. *Official webportal of the Parliament of Ukraine*. <https://www.kmu.gov.ua/news/ukraina-rumuniia-ta-moldova-zapustyly-druhyi-etap-pilotnoho-proiektu-z-obminu-mytnoiu-informatsiieu>
  26. State Customs Service of Ukraine. (2025). Assessment of interim results of digitalization: State Customs Service team meets with EU4PFM experts in Kyiv. *State Customs Service of Ukraine*. <https://customs.gov.ua/news/zagalne-20/post/otsinka-promizhnikh-rezultativ-tsifrovizatsiyi-komanda-derzhmitsluzhbi-zustrilasia-z-ekspertami-eu4pfm-u-kiievi-2424>
  27. State Customs Service of Ukraine. (2025). Strengthening integrity at customs: anti-corruption officials undergo training at NACP. *State Customs Service of Ukraine*. <https://customs.gov.ua/news/zapobigannia-koruptsiyi-102/post/posilennia-dobrochesnosti-na-mitnitsi-antikoruptsiini-upovnovazheni-proishli-navchannia-nazk-2036>
  28. The Revised Arusha Declaration. (1993). *Declaration of the Customs Cooperation Council Concerning Good Governance and Integrity in Customs*. World Customs Organization. [https://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/declarations/revised\\_arusha\\_declaration\\_en.pdf?la=en](https://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/declarations/revised_arusha_declaration_en.pdf?la=en)
  29. Transparency International. (2025). Corruption Perceptions Index 2024. *Transparency International*. <https://www.transparency.org/en>
  30. Verkhovna Rada of Ukraine. (2006). United Nations Convention against Corruption. *Official webportal of the Parliament of Ukraine*. [https://zakon.rada.gov.ua/laws/show/995\\_c16#Text](https://zakon.rada.gov.ua/laws/show/995_c16#Text)
  31. Verkhovna Rada of Ukraine. (2012). The Customs Code of Ukraine No. 4495-VI. *Official webportal of the Parliament of Ukraine*. <https://zakon.rada.gov.ua/laws/show/4495-17?lang=en#Text>
  32. Verkhovna Rada of Ukraine. (2014). Law of Ukraine On Prevention of Corruption No. 1799-VII. *Official webportal of the Parliament of Ukraine*. <https://zakon.rada.gov.ua/laws/show/1700-18#Text>
  33. Verkhovna Rada of Ukraine. (2022). Law of Ukraine On the Fundamentals of State Anti-Corruption Policy for 2021–2025 No. 2322-IX. *Official webportal of the Parliament of Ukraine*. <https://zakon.rada.gov.ua/laws/show/2322-20#Text>