

CUSTOMS POLICY OF THE EUROPEAN UNION: TRENDS, FORECASTS, AND DEVELOPMENT PERSPECTIVES

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Abstract. *The development of EU customs policy reflects the state of economic relations within the EU. It is crucial for its ability to efficiently respond to changes in global trade and influence its geopolitical position amidst global challenges and opportunities. The article aims to elucidate the specifics of applying customs tariff regulatory instruments in the EU, identify trends, and forecast the volumes of extra- and intra-EU trade for the nearest years. An assortment of scientific methods was employed in the article, including systemic, situational, and comparative analysis, to study trends, issues, and prospects of EU customs policy. For forecasting the trade volumes of the European Union, the FORECAST. The ETS function in Microsoft Excel was utilized, based on forecasting using the exponential smoothing algorithm. It is noted that the EU's normative regulation is based on the Customs Code and bilateral trade agreements, with main tariff rates and product nomenclature defined by the EU Customs Tariff. The EU has exclusive competence in customs union matters, common trade policy, and the conclusion of international trade agreements of member countries. Customs tariff regulation regimes and instruments include the Most favored nation regime, anti-dumping and countervailing duties, preferential tariffs, and tariff quotas. The article evaluates EU trade volumes from 2015 to 2022, indicating a positive trend in both intra-EU and extra-EU trade, except for 2020, when trade volumes decreased due to the COVID-19 pandemic and related lockdowns. According to the calculated forecasted indicators under optimistic scenarios, positive trade trends are expected to continue until 2025. It is established that the EU is quite open to trade with third countries, with 71% of imports to the EU arriving duty-free. To enhance the effectiveness of EU customs policy, continued digitalization and simplification of customs procedures, customs infrastructure improvement, deepening the cooperation among EU bodies in implementing customs policy, and intensifying the fight against smuggling and illegal trade, particularly with countries engaged in armed aggression against Ukraine, are necessary.*

Keywords: *customs policy, European Union, non-tariff trade regulation instruments, Common Customs Tariff, Most favored nation regime, anti-dumping duty, preferential tariff, tariff quota, countervailing duty.*

Statement of the problem. The modern world is characterized by rapid growth in international trade and increased interconnectedness between economies of different countries.

The process of globalization poses both challenges and opportunities for the economy of the European Union.

Customs policy plays a key role in responding to the challenges of globalization and should be aimed at maximizing the benefits of globalization, protecting the interests of EU member states, as well as promoting sustainable development, and strengthening the EU's position as an economic leader in the world.

Given the volatility of the external environment during the full-scale invasion of Ukraine by Russia, customs policy is a powerful tool for mitigating the negative consequences of war, supporting Ukraine, and exerting sanctions pressure on the aggressor country. The EU's customs policy in the long run should be adapted to new conditions and contribute to stability and economic recovery processes both within the EU and beyond its borders. Considering the dynamic changes in global trade, the rapid growth of the cross-border movement of goods, research into the customs system of the European Union becomes extremely important for ensuring economic security, competitiveness of producers, and investment attractiveness within the EU, as well as the smooth functioning of the single market.

Analysis of recent research and publications. A considerable number of scientific works by Ukrainian and European scholars are devoted to the inquiry into the peculiarities of the customs policy of the European Union.

Malgorzata Czerminska describes the legislative framework regulating the EU customs system, provides a clear and thorough analysis of contemporary challenges and trends in its development, identifies prospects, and suggests further steps to improve the functioning of the EU customs system [5].

Svitlana Taran et al. investigate the dynamics and structure of trade flows between Ukraine and the EU during 2014-2021, within the context of the Deep and Comprehensive Free Trade Area (DCFTA), in particular. They assess the role and impact of tariff and non-tariff measures on trade between Ukraine and the EU, and model possible scenarios for further trade liberalization between Ukraine and the EU [30].

Historical stages of the EU's common commercial policy formation, its instruments, and mechanisms of implementation are described by Olexandr Shnyrkov [23]. The author also examines the trade relations of the EU with third countries and international organizations, investigates the impact of the common commercial policy on the economy of Ukraine.

Kubatko O. V. and Pimonenko T. V. describe the historical formation of euro-integration processes, explore the role of the EU economy in the modern world, consider the trade relations of EU countries with third countries, including the establishment of EU quantitative restrictions on foreign trade, and describe the EU's system of trade preferences [15].

Zdzisław W. Puślecki explores bilateral trends in the common trade policy of the European Union. The author analyzes how the EU utilizes bilateral trade agreements and other instruments to pursue its trade interests [21].

Mikel Erkoreka studies the challenges, methods, and means used by EU customs authorities to combat trade-related fraud, and suggests possible ways to improve customs policy for more effective anti-fraud efforts in this area [6].

Contemporary trends in the development and best practices of customs administrations are explored in the article written by Nestor Shpak, Olga Melnyk, Marta Adamiv, and Włodzimierz Sroka [27]. They notably pay attention to issues of standardization of the structure and functioning of customs administrations within the EU and the impact of modern technologies on the work of customs authorities.

Aaditya Mattoo, Nadia Rocha, and Michele Ruta analyze various aspects of trade agreements, their impact on the economy, and potential ambiguous consequences. The editors stress the need for a thorough evaluation of the potential benefits and advantages of implementing such decisions [16].

Despite the significant number of publications on the research topic, it is necessary to study the current features of customs regulation in the European Union and forecast trends in EU trade activity for the coming years in the context of the considerable changeability of international trade.

Statement of the task (formulation of the article's goals). Statement of the task (formulation of the article's goals). The aim of the article is to comprehensively study the instruments of customs tariff regulation in the EU, identify tendencies in the current state of EU's trade, and forecast its trends in the face of present global challenges.

To forecast trends in the volume of EU trade, both with third countries and within the EU, the article utilizes FORECAST.ETS from Microsoft Excel, which is based on the exponential smoothing forecasting method [9]. Exponential smoothing is one of the methods of adaptive forecasting. Its essence lies in giving more weight to new data (corresponding to the most recent time periods preceding the forecasted ones) and less weight to previous periods when forecasting future values. This is achieved through smoothing coefficients, where each element (level) of the time series is smoothed using a weighted moving average, with the weight decreasing as the distance from the end of the series increases.

Unlike traditional methods of simple extrapolation of dynamic series, which are based on the assumption of maintaining previous trends of change and the stability of average growth coefficients for different time intervals, when using the exponential smoothing algorithm, the forecast results primarily depend on the levels of the series that are closer to the beginning of the forecast period, while more remote observations have lesser impact on the forecast data [17]. In our study, the last year preceding the forecasted period is 2022 - the first year of the full-scale war initiated by Russia against Ukraine. Considering the war factor in Europe, when forecasting the trade volumes of the European Union, it is necessary to apply a methodology that allows for a greater consideration of the latest indicators of the analyzed period. The study utilized methods of scientific abstraction, deduction, and induction for the study and analysis of EU customs practices, as well as comparative and systemic analysis and the historical method for comparing and summarizing the regulatory framework of EU customs policy. The examination of the regulatory environment and the issues of EU customs policy implementation was carried out using systemic and situational analysis, the graphical method was used to assess current trends in EU trade activity and reflect forecasted trends in EU exports and imports.

Presentation of the main research material. The common trade and customs policy in the EU is based on unified principles and approaches, particularly regarding changes in

tariff rates, the conclusion of tariff and trade agreements, export policies, and trade protection measures in cases of price dumping or subsidizing the manufacturing of goods and services [13].

Within the EU, there is a common Customs Tariff, which serves as a fundamental prerequisite for the functioning of the EU's customs union, aiming to facilitate further customs integration among member countries. The implementation of a cooperation strategy within the customs union forms the basis for the development of respective legislative acts regulating the application of tariff and non-tariff instruments. The main aspects of EU customs regulation are outlined in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 on the Union Customs Code (as last amended on 9 December 2022) [25].

The EU Customs Tariff is effectively a combination of the nomenclature (or classification) of goods and the duty rates applied to each class of goods. The EU Customs Union prohibits import and export duties as well as any charges of equivalent effect between member states.

Under GATT/WTO agreements, the European Union is gradually reducing tariff rates on imported goods. A significant share of goods imported into the EU benefit from tariff preferences. Currently, the EU utilizes autonomous (unilaterally imposed) and conventional tariffs (established based on international agreements).

Most tariff preferences in the EU are established through separate legal acts of the Council of the EU [10]. These acts define the list of goods eligible for preferential tariff rates, the originating countries that can benefit from these preferences, and the requirements that must be met to qualify for them. Regulation of relations with third countries and other subjects of international economic relations is carried out at the EU level [2]. The European Commission represents the EU member states and negotiates trade agreements either directly with other countries and regions or through its membership in the World Trade Organization (WTO).

The EU's Common Trade Policy is implemented using the following instruments (Fig. 1):

A substantial part of the customs policy regulation of the EU is the Lisbon Treaty (signed on December 13, 2007, and entered into force on December 1, 2009), which is a fundamental document defining the distribution of powers in the field of customs and trade policy between supranational EU bodies and national governments. According to the provisions of the treaty, the EU has exclusive competence in matters of common trade policy, customs union, and conclusion of international trade agreements. Areas of shared competence between the EU and member states include, among others, export control.

The EU has the right to veto trade agreements concluded by member states with third countries. This procedure ensures the unity of the EU's trade policy and prevents inconsistencies in relations with third countries. It should be noted that the EU's trade policy is based on the rules of the multilateral trading system.

In February 2021, a new trade strategy of the EU "An Open, Sustainable, and Assertive Trade Policy" was adopted. The strategy aims to implement principles of openness and fairness [32]. At the same time, the EU seeks to achieve "open strategic autonomy," meaning that while striving to develop multilateral cooperation, the EU is ready to independently defend its interests and values when necessary.

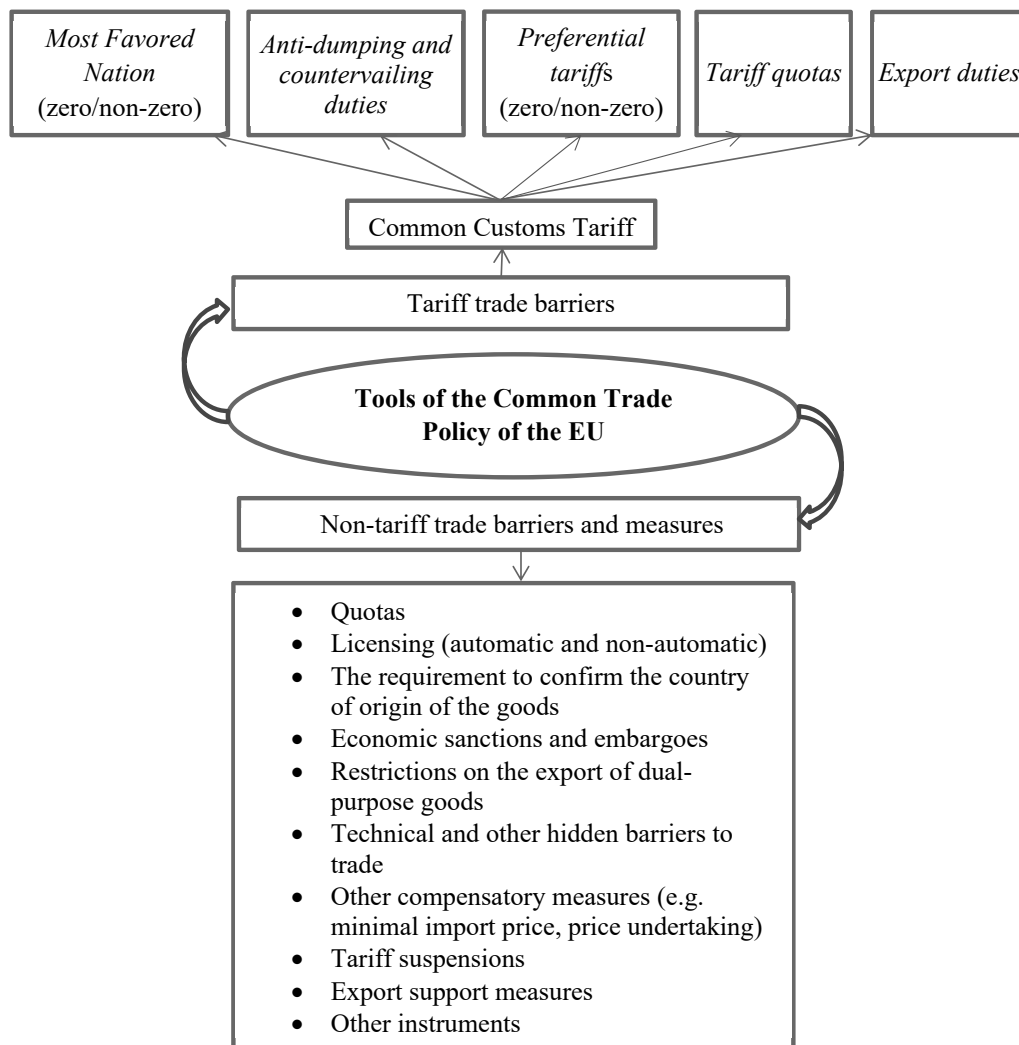


Fig. 1. Instruments of the common trade policy of the EU
 Source: developed by the authors based on [3; 1; 29; 4; 23; 24].

In our study, we will focus solely on examining the instruments of trade tariff regulation. Different trade regimes are applied to goods imported into the EU, depending on their classification and country of origin. The primary trade regime used by WTO member countries is the *Most Favored Nation (MFN)* regime, which involves establishing standard non-discriminatory rates of import duties. Preferential tariff rates, other schemes, and tariff rates within quotas are established separately from the MFN regime. MFN tariff rates are imposed on goods imported from WTO members if there are no preferential conditions or rates in place for that trading partner, as provided, for example, by a free trade agreement,

the Generalized System of Preferences (GSP) for developing countries, the creation of a customs union, or other agreements.

According to the terms of preferential trade agreements, lower tariff rates are applied to trading partners than under the Most Favored Nation regime. Such trade agreements contribute to increasing the competitiveness of producers within the EU, expanding the volume of exports of goods and services, and providing broader access to raw materials and other components necessary for the production of final goods within the EU, thus ensuring a wider range of choice in the domestic market for local consumers. EU import tariffs are amongst the lowest in the world.

Countervailing duties and measures are applied to counterbalance the effects of subsidized imports for EU producers in the same market and to protect fair competition.

Subsidizing can take the form of direct or potential financing, the granting of tax credits, provision of goods and services by the government (excluding infrastructure), government procurement of goods, or any of the aforementioned measures carried out by a private company at the government's behest. In case of suspicion that imported products have been subject to specific (sector-specific) subsidization in the exporting country and cause harm to domestic producers, a complaint can be lodged with the European Commission for further investigation. In addition to verifying the fact of subsidy to the importer, the Commission also checks whether the relevant EU industry suffers material injury, whether there is a direct link between the material injury and the subsidized import, and whether the implementation of countervailing measures in response serves the interests of the EU. Countervailing measures include: adding a percentage to the price of the product or a fixed rate per unit of the product, implementing minimum import prices, or a 'price undertaking', where the exporter commits to selling the product under investigation above the proposed minimum price. In return, the Commission doesn't impose a duty.

Anti-dumping measures in the EU are applied when four conditions are met: the European Commission concludes that the fact of dumping has occurred; material injury has been caused to the respective sector of EU production (for instance in the form of a market share loss, price level reduction, or decreased production profitability); the link between the material injury to the industry and the dumped imports was established; the imposition of anti-dumping measures serves the interests of the EU. Anti-dumping measures typically take the form of ad valorem duties, specific duties, or the establishment of a voluntary restraint of prices, known as a 'price undertaking' – where the exporting country commits to importing the product only at a higher price than the minimum import price [21; 23].

Tariff quota, regulated by Article 31 of the Treaty on the Functioning of the European Union (TFEU), allows for partial or complete reduction of the normal tariff rate on a specific quantity of imported goods for a defined time period. Tariff quotas are usually imposed on raw materials, components either not available in the EU or available in insufficient quantities, and never on finished products. The purpose of tariff quota imposition is to stimulate business activity in EU sectors, facilitate increased production of finished products at lower costs, grow population employment, and more [3; 22].

Preferential tariff entails the application of a tariff rate lower than that under the Most Favored Nation (MFN) regime or taxation at a zero rate on imported goods of preferential

origin. Preferential origin status is granted to goods from specific countries with which preferential trade agreements have been concluded or autonomous preferential duty has been granted unilaterally. However, the goods must meet specific conditions outlined in the protocol of origin under any such agreement or in the rules of origin of autonomous agreements. In addition to bilateral free trade agreements or similar agreements between the EU and third countries, several systems provide, among other things, preferential duty rates on imported goods. Among these programs, covering the largest trading volumes, the Generalised System of Preferences (GSP) stands out, which is granted by developed countries to developing countries and provides duty rates lower than the MFN rates. The EU's version of the GSP is one of the most progressive in terms of coverage and benefits provided [31; 8].

Export customs duty is levied on goods when they are exported beyond the customs territory of a country or customs union [14]. The decision to implement export duties may be made to replenish the revenue side of the budget or to protect the domestic market, especially if regulated prices set by the state for goods circulating in that market are lower than corresponding market averages. Export duties are rarely applied in the European Union.

An efficient customs policy bolsters the development of a country's foreign economic relations and ensures its competitiveness in the global market, playing a key role in regulating international trade. Export and import volumes are crucial indicators for assessing the level of integration and openness of the EU to trade with third-country partners. Given the context of the first major war in Europe since World War II, it is essential to forecast the EU's trade volumes, as the war and financial aid to Ukraine could significantly affect the EU's trading activity.

Therefore, we will further analyze trade volumes both within the EU and with the rest of the world and forecast these indicators for future periods, taking into account optimistic and pessimistic scenarios.

The dynamics of EU export operations are presented in Figure 2.

Throughout the analyzed period from 2015 to 2022, there was a consistent increase in the export volumes of the European Union, both within the EU and with third countries. The only deviation from this trend occurred in the aftermath of the 2020 coronavirus pandemic, caused by disruptions in global supply chains along with some delay in transitioning to a greater extent to online trading. Data on the overall EU export volumes show a growing trend, with intra-EU exports growing at a more rapid pace. Over the past eight years from 2015 to 2022, intra-EU exports increased by almost 65%, while exports to third countries increased by 37%. We can also observe a positive trend of trade volume enlargement after the crisis year of 2020. The volume of intra-EU exports increased by 20.60% in 2021 and by 22.86% in 2022 (recovering from a 7% decline in 2020). Similarly, there was a positive recovery in exports to third countries, with growth rates of 13% and 18% in 2021 and 2022 respectively, following a 9% decrease in exports beyond the EU in 2020.

Internal exports within the EU have also been more active. In 2015, the ratio favored internal exports at 58%, compared to 42% for external exports. By the end of the analyzed period, this trend had strengthened, with internal exports accounting for 62% and external exports for 38%. This indicates robust trade ties within the EU integration bloc.

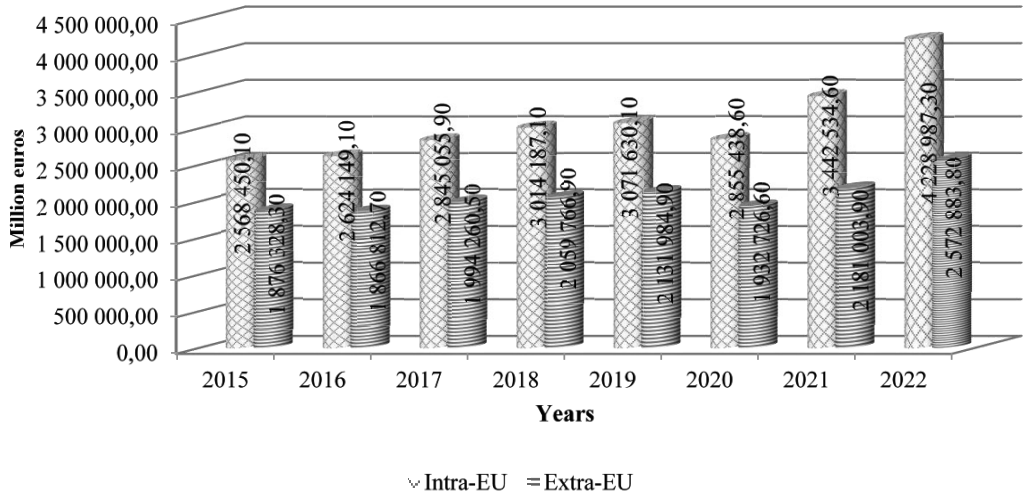


Fig. 2. EU International Trade: export

Source: created by the authors according to the data of the Eurostat (2023) [12]

Based on the results from 2015-2022, we have forecasted future EU export volumes for the years 2023-2025 using the FORECAST.ETS function in Microsoft Excel.

By the end of 2025, according to the baseline scenario, the volume of intra-EU exports is forecasted to be approximately €4 940 646 million, while exports to third countries will amount to €2 728 558 million (Figures 3, 4).

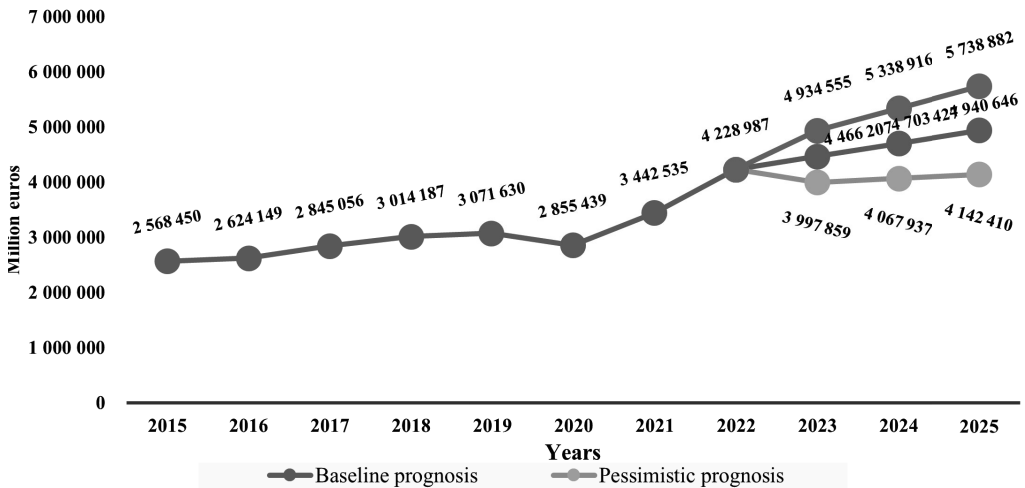


Fig. 3. EU International trade: intra-EU exports forecast (2023-2025*), mln euro

Source: created by the authors according to the data of the Eurostat (2023) [12]

Under the optimistic scenario, it is expected that intra-EU export volume will reach €5 738 882 million, while under the pessimistic scenario, it will exceed €4 billion (reaching

€4 142 410 million). Regarding trade with third countries, the pessimistic forecast predicts export volumes of €2 435 949 million in 2025, while the optimistic scenario slightly surpasses €3 billion.

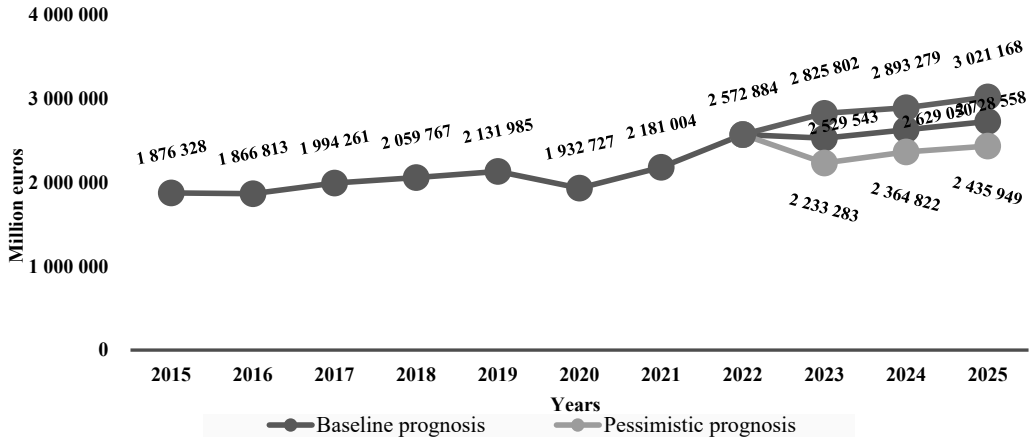


Fig. 4. EU International trade: extra-EU exports forecast (2023-2025*), mln euro
 Source: created by the authors according to the data of the Eurostat (2023) [12]

It is worth noting that all forecasted values show a positive trend in export dynamics within the EU and with third countries under all scenarios until 2025.

We have also analyzed the import of goods to the EU. The volumes of intra-EU and extra-EU imports are shown in the figure 5.

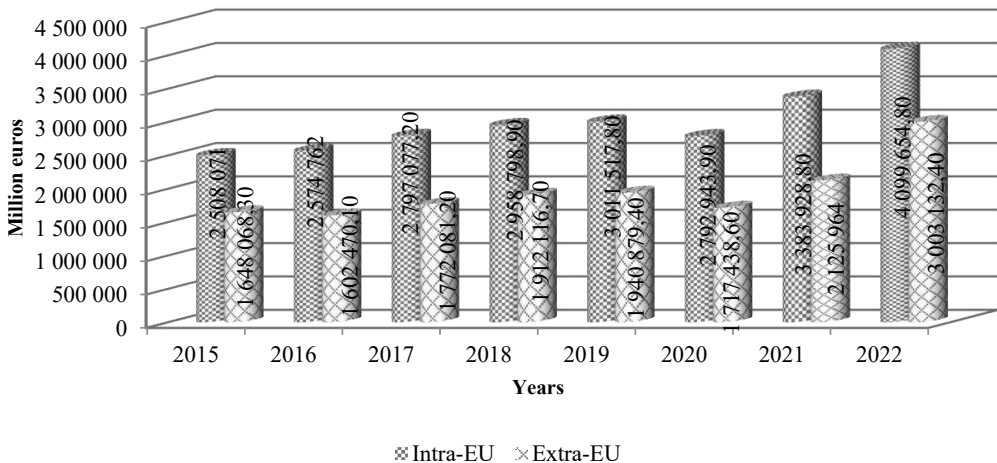


Fig. 5. EU International Trade: import
 Source: created by the authors according to the data of the Eurostat (2023) [28; 12]

During the analyzed period from 2015 to 2022, intra-European imports increased by 64%. The growth was not always consistent, but a general positive trend persisted. The exception, as with export volumes, was the year 2020 – the year of quarantine due to the coronavirus infection and the time of adaptation of European businesses to new trade conditions, changes in the supply paradigm, and cooperation with customers. Import volumes from third countries in 2021 not only recovered, but increased by 24% (despite a decrease in imports from third countries in 2020 by 11.5%).

Intra-EU imports dropped in the crisis year of 2020 by 7.2%, but the growth in 2021 compared to 2020 was 21%. Thus, we can state that businesses were able to adapt fairly quickly to the new working conditions and restore the overall positive dynamics of trade operations. From 2015 to 2022, imports from third countries increased by 83% according to the analytical data.

The trend of external import growth has been more resilient compared to internal imports. The ratio of internal to external imports has remained relatively stable over the past 8 years. In 2015, internal imports accounted for 60%, while external imports were at 40%. By 2022, this ratio shifted slightly to 57% internal imports and 43% external imports, indicating no significant changes.

Based on data from the last 8 years (2015-2022) using Microsoft Excel's FORECAST.ETS, we have forecasted trends in EU import volumes for 2023-2025.

In 2025, according to the baseline scenario, intra-EU imports will amount to €4 781 762 million. Under the optimistic scenario, it is expected to reach nearly €5,5 billion (€5 462 360 million), while under the pessimistic scenario, it will slightly exceed €4 billion (Figure 6).

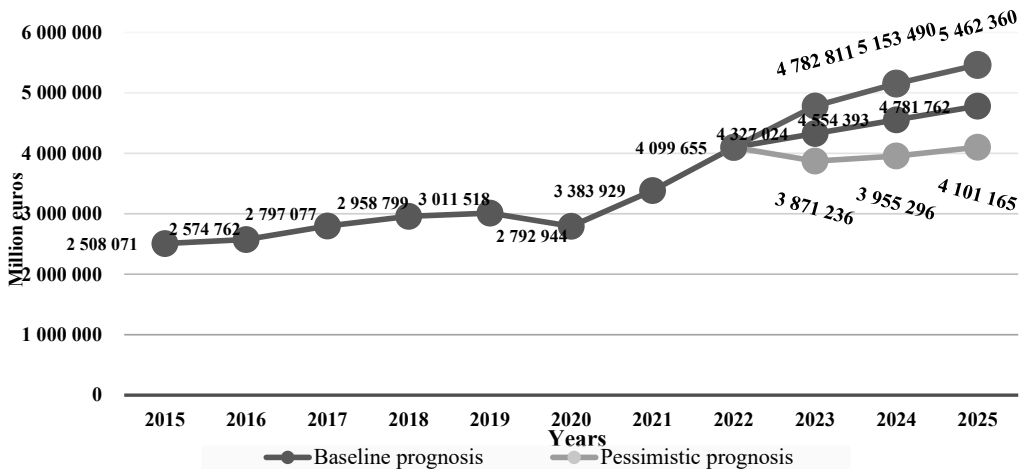


Fig. 6. EU International trade: intra-EU imports forecast (2023-2025*), mln euro

Source: created by the authors according to the data of the Eurostat (2023) [12]

Regarding external imports, under the baseline scenario, imports from third countries in 2025 will amount to €3 583 874 million; €2 772 933 million under the pessimistic forecast, and €4 394 815 million according to the optimistic scenario (Figure 7).

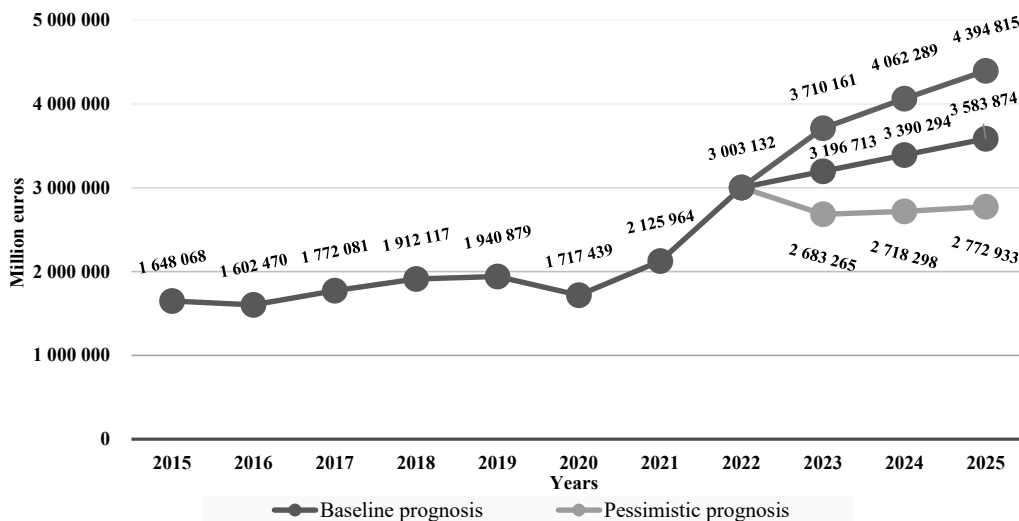


Fig. 7. EU International trade: extra-EU imports forecast (2023-2025*), mln euro
 Source: created by the authors according to the data of the Eurostat (2023) [12]

Similarly to export volumes, EU imports are projected to increase by 2025 under the optimistic scenario, indicating that the EU will maintain positive trends in expanding trade relations until 2025.

The obtained forecasted indicators are of particular significance as they incorporate data from the first year of the full-scale war between Russia and Ukraine and are based on an analysis of the extended period from 2015 to 2022. Given the turbulence of the external environment, a well-founded forecasting of trade volumes is an essential prerequisite for effectively managing the European Union’s economy and international trade as a whole. Accurate forecasting enables the balanced development of trade relations within the region and globally, providing the ability to adjust the application of customs policy instruments as needed. This, in turn, reduces risks and maximizes opportunities for business, industrial complex, and investment potential within the EU.

Another substantial aspect of assessing customs policy is evaluating the import volumes to the EU across different customs regimes (Figure 8).

As evident from the data in the figure, the European Union, as an integration union, is quite open to trade cooperation with third countries. Approximately 71% of its imports enter the EU duty-free. Among the selected partners, China (45%) had the lowest share of imports with zero tariffs, while Nigeria (98%) had the highest, and the United States had a 72% share. The share of imports duty-free in 2022 was also high for Ukraine, accounting for 56.8% of import volume.

This information underscores the importance of EU cooperation with third countries in establishing favorable trade conditions, which contributes to trade barrier reduction and supports free trade, a key element for stimulating economic growth in the EU.

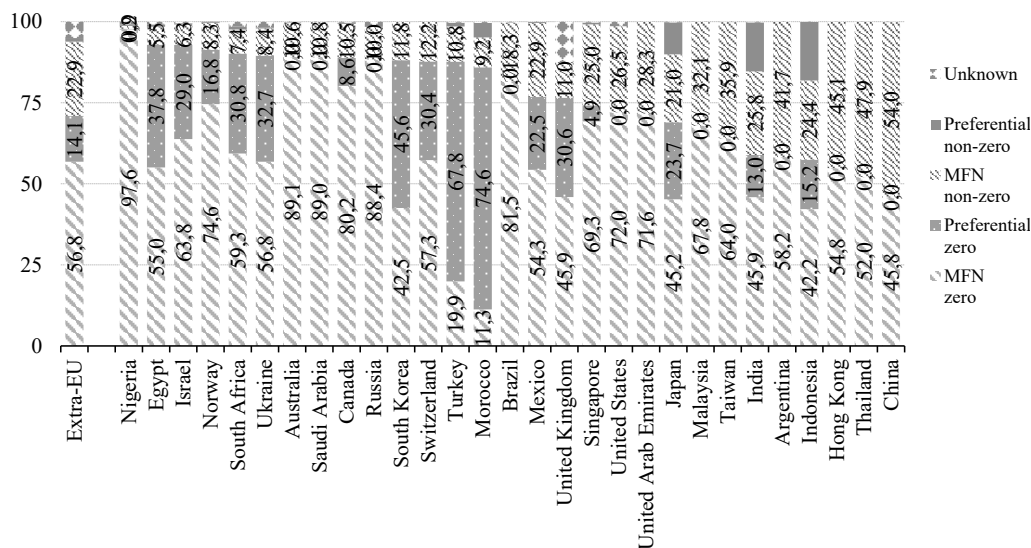


Fig. 8. Imports of selected EU partners by tariff regime, 2022

Source: Source: created by the authors according to the data of the Eurostat (2023) [11]

As for tariff rates, they range from 0 to 17% in the EU, with an average tariff rate of 4.2%. However, additional protective measures (quotas, increased tariff rates, etc.) are applied to specific groups of goods (such as food products, textiles, and clothing).

Conclusions. The deepening of globalization, significant growth in international trade volumes, and increased competition, along with the emergence of complex logistics chains, as well as a series of global challenges associated with the onset of full-scale war by Russia against Ukraine and the unstable political and economic situation worldwide, including the growing need to support security at the EU's external borders due to the increasing levels of organized crime and illicit trade, have led to the transformation of the goals and directions of the EU's customs system and policy.

Considering the challenges and tasks of the EU's customs policy mentioned above, we can provide the following proposals regarding the directions for its optimization and improvement:

1. Deepening digitalization, standardization and simplification of customs procedures, construction of modernized customs infrastructure, including innovative terminals and border crossing points at the EU's external borders, are key factors in enhancing the efficiency, security, and transparency of customs control. The implementation of a unified digital platform, which will ensure the automation of document processing, continuous data exchange between customs authorities, and contribute to the standardization of rules and procedures, is planned under the EU Customs Reform, envisioning the creation and deployment of the EU Customs Data Hub - an online environment utilizing artificial intelligence and machine learning for data processing [20; 7]. Additionally, reducing the interaction time with customs authorities by enabling the submission of necessary data lists and documentation to a single portal once for several consignments is envisaged. Moreover, the most transparent and reliable suppliers

are planned to be able to import goods without active customs intervention. Note that the concept of digitizing customs operations is also being implemented in Ukraine [18;19].

2. Enhancing cooperation and partnership at various levels regarding the EU's customs policy. Implementing collaboration with other EU agencies, such as Europol, Frontex, and ENISA, involves joint access to information and coordinated actions to improve the protection of the internal market and consumers. Partnering with local businesses entails streamlining procedures for reputable companies and involving them in the development and implementation of customs policy measures. Cooperation with foreign states involves concluding agreements on mutual assistance and administrative cooperation to battle smuggling and other infringements.

3. Combating smuggling and illegal trade at the EU borders takes on new significance amidst russia's full-scale war against Ukraine. Given the importance and relevance of this issue, let us delve into a more detailed examination of measures to enhance control and fight the export of sanctioned goods and dual-use goods to russia and belarus via EU territory.

The development of advanced data analysis systems to detect suspicious transactions and routes, leveraging artificial intelligence and machine learning for forecasting and risk detection within the reformed customs system, operating in cooperation with EU and third-country authorities, is a crucial step in reducing opportunities for circumvention by both russia and other sanctioned states of inflicted restrictions. Establishing a shared database containing information on individuals and companies, particularly so-called shell companies commonly used by russia to evade sanctions, with direct or indirect ties to russia, belarus, and other sanctioned states, will be the next fundamental step in defeating russia in its aggressive war and ensuring victory for the democratic world, peace, and stability in Europe. Such a project should be developed through joint efforts of the EU and other Ukraine allies, involving law enforcement organs, intelligence agencies, organizations preventing money laundering, terrorism financing and the proliferation of weapons of mass destruction (similar to the Financial Monitoring Service of Ukraine), as well as other international organizations. Expanding and supplementing such a list and further introducing secondary sanctions or other restrictions on the capabilities of individuals and companies included in this database to assist russia in circumventing sanctions, as well as utilizing this database for implementing rigorous customs control measures on listed individuals and companies, along with meticulous scrutiny of dual-use and sanctioned goods when attempting to cross EU borders, will significantly limit russia's capabilities in conducting war.

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МИТНА ПОЛІТИКА ЄВРОПЕЙСЬКОГО СОЮЗУ: ТЕНДЕНЦІЇ, ПРОГНОЗИ ТА ПЕРСПЕКТИВИ РОЗВИТКУ

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Анотація. Розвиток митної політики ЄС відображає стан економічних відносин в ЄС і має вирішальне значення для його здатності ефективно реагувати на зміни в світовій торгівлі та впливати на своє геополітичне становище в умовах глобальних викликів та можливостей. Метою статті є розкриття особливостей застосування інструментів митного тарифного регулювання в ЄС, виявлення трендів та прогнозування обсягів торгівлі Європейського союзу на найближчі роки. У статті використано сукупність методів наукового пізнання, зокрема системний, ситуаційний, порівняльний аналіз для вивчення трендів, проблем та перспектив митної політики ЄС, для прогнозування обсягів торговельних операцій Європейського союзу використано FORECAST.ETS від Microsoft Excel, функцію, що ґрунтується на прогнозуванні з використанням алгоритму експоненційного згладжування. Констатовано, що основу нормативного регулювання ЄС становить Митний кодекс та двосторонні торговельні угоди, основні ставки мит та номенклатура товарів визначена митним тарифом ЄС. ЄС має виключну компетенцію у питаннях митного союзу, спільної торговельної політики та укладення міжнародних торговельних угод країн-членів. Режимми та інструментами митного тарифного регулювання є: режим найбільшого сприяння, антидемпінгове та компенсаційне мито, преференційне мито, тарифна квота. У статті оцінено обсяги торгівлі ЄС протягом 2015–2022. За цей період тенденція зміни обсягів експорту та імпорту Євросоюзу, як всередині ЄС, так і з третіми країнами була позитивною, окрім 2020 року – через пандемію коронавірусної хвороби та карантин обсяги торгівлі зменшились. Згідно з розрахованими прогнозними показниками за оптимістичними сценаріями позитивні тренди торгівлі будуть збережені до 2025 року. З'ясовано, що ЄС є досить відкритим щодо торгівлі з третіми країнами, так, 71% імпорту до ЄС надходить за нульовим тарифом. Для підвищення ефективності митної політики ЄС необхідним є продовження діджиталізації та спрощення митних процедур, покращення митної інфраструктури, поглиблення співпраці органів ЄС в частині реалізації митної політики, посилення боротьби з контрабандою та нелегальною торгівлею, зокрема з країнами, що здійснюють збройну агресію проти України.

Ключові слова: митна політика, Європейський Союз, інструменти нетарифного регулювання торгівлі, Єдиний митний тариф, режим найбільшого сприяння, антидемпінгове мито, преференційне мито, тарифна квота, компенсаційне мито.

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