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# ReOS

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## Domestic and household labor: the limits of the labor law scope

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This article presents an elaborate and multifaceted analysis of the intricate legal framework that governs domestic workers. The study commences with an examination of the context surrounding the adoption of the Ukrainian law amending the Labor Code of Ukraine. It emphasizes the historical absence of adequate legal protection for this vulnerable category of workers and the pressing need to align national legislation with international labor standards.

Methodologically, the study employs a critical legal analysis of the new regulatory provisions, comparing them with international labor standards, in particular with the relevant conventions of the International Labor Organization (ILO) on domestic work (e.g., Convention No. 189), and with current academic debates in the field of labor law. This methodological approach enables the identification of both the progressive aspects of the law and potential gaps and difficulties.

The analysis indicates the potential challenges and difficulties associated with the practical implementation of the law. In the context of domestic work, effective documentation can be challenging due to flexible schedules, the indistinct boundaries between work and personal time, and the absence of external oversight. A similar set of challenges pertains to the assurance of comprehensive social security contributions. Furthermore, the article meticulously examines and analyzes the practicality of specific grounds for dismissal in the context of domestic work, which may be subjective or lead to abuse.

While the amendments to the Labour Code of Ukraine concerning domestic workers represent a substantial advancement and evince Ukraine's dedication to aligning its legal framework with international norms regarding the protection of domestic workers' rights, the article posits that the extensive intricacies and the prospective administrative intricacy inherent in the amendments may impede the extensive formalization of labor relations within this sector. Consequently, to ensure the efficacy of this pivotal legislation, it is imperative to promptly undertake additional research on alternative enforcement mechanisms, streamline registration processes, enhance awareness among relevant parties regarding their rights and obligations, and investigate potential incentives for formalization.

**Introduction.** The legal regulation of domestic work has emerged as a prominent issue in the fields of labor law and social policy on a global scale. A confluence of factors, including the feminization of migration, the growing demand for care services in aging societies, and a heightened awareness of the vulnerabilities faced by domestic workers, has led numerous countries to confront the challenge of extending labor protections to this frequently informal and unregulated sector. The International Labor Organization (ILO) has played a crucial role in

shaping this global agenda, particularly through the adoption of the Convention on Decent Work for Domestic Workers (No. 189) in 2011<sup>1</sup>. This convention establishes a framework for national legislation, addressing issues such as working hours, minimum wages, social security, and protection against abuse and exploitation.

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<sup>1</sup> Domestic Workers Convention, 2011 (No. 189). URL: [https://normlex.ilo.org/dyn/nrmlx\\_en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C189](https://normlex.ilo.org/dyn/nrmlx_en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C189)

However, the implementation of these standards varies considerably across nations, reflecting differing legal traditions, cultural norms, and economic realities. In the context of labor legislation, certain nations have adopted a comprehensive approach by incorporating domestic workers within their prevailing laws, while others have opted for a more exclusionary stance, either through the maintenance of significant exclusions or the utilization of alternative regulatory mechanisms. The ongoing discourse surrounding the categorization of domestic work as a matter of labor law, family law, or a distinct hybrid continues to influence policy responses. Furthermore, the legal status of migrant domestic workers frequently poses particularly intricate challenges, as they may be subject to intersecting forms of discrimination and exploitation based on their gender, nationality, and immigration status.

In this context, Ukraine's recent endeavors to regulate domestic work through Law No. 3680-IX, enacted in April 2024<sup>2</sup>, constitute a noteworthy development. The legislation introduces Chapter XI-A, entitled "Domestic Workers," into the Labor Code<sup>3</sup>. The objective of this addition is to formalize the legal status of domestic workers and to provide them with fundamental labor protections. This initiative is indicative of a commitment to aligning with international standards; however, its efficacy remains to be seen.

This article presents a thorough examination of the recently established Ukrainian legal framework, encompassing an analysis of its fundamental provisions, anticipated challenges, and the ramifications for domestic workers.

By situating the Ukrainian experience within the broader global context, this study seeks to contribute to a more nuanced understanding of the complexities involved in regulating domestic

work. The analysis draws upon insights from international labor law, comparative law, and feminist scholarship to critically assess the strengths and weaknesses of the Ukrainian approach. Additionally, it examines the potential implications of this legislation on the lives of domestic workers, considering factors such as access to social security, protection against unfair dismissal, and the enforcement of working time regulations. This analysis aims to inform ongoing discussions about the most effective and equitable means of ensuring decent work for domestic workers in Ukraine and beyond.

## Results and discussion

### 1. The Ukrainian approach to the legal regulation of domestic labour

The Ukrainian approach to the legal regulation of domestic work is evident in the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine Regarding the Regulation of Domestic Workers," dated April 25, 2024, No. 3680-IX (hereinafter referred to as Law No. 3680)<sup>4</sup>. The aforementioned legislation introduces innovations that establish the legal status and provide social protection for domestic workers. Consequently, Chapter XI-A, entitled "Domestic Workers," comprising six articles, was incorporated into the Labor Code of Ukraine<sup>5</sup>.

In accordance with the provisions of the recently enacted chapter, domestic workers are defined as individuals over the age of 16 who engage in domestic work within the context of an employment relationship with an employer. Individuals under the age of 16 are not permitted to engage in domestic work. Domestic work is defined as work performed for a household under an employment agreement. Conversely, work conducted within the context of a household is

<sup>2</sup> On Amendments to Certain Legislative Acts of Ukraine Regarding the Regulation of Domestic Workers: Law of Ukraine No. 3680-IX of April 25, 2024. *Information from the Verkhovna Rada of Ukraine*. 2024. No. 30. Art. 214.

<sup>3</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>4</sup> On Amendments to Certain Legislative Acts of Ukraine Regarding the Regulation of Domestic Workers: Law of Ukraine No. 3680-IX of April 25, 2024. *Information from the Verkhovna Rada of Ukraine*. 2024. No. 30. Art. 214.

<sup>5</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

not classified as domestic work under these criteria if the following conditions are met: the performance of the task is characterized by its irregular nature and a maximum monthly allocation of 40 hours. The employer of a domestic worker may be any person who is a member of the household and with whom the domestic worker has concluded an employment agreement.

It is important to acknowledge the present uncertainty surrounding the documentation of employment relationships with domestic workers. It is imperative that a written employment agreement be executed with such employees, as the list of cases enumerated in Part 1 of Article 24 of the Labor Code of Ukraine<sup>6</sup>, where the written form is mandatory, is supplemented by a new paragraph 6<sup>3</sup>, when concluding an employment agreement with a domestic worker. However, in my opinion, such additions are unnecessary, given that it was previously required to conclude a written employment agreement in cases where the employer is any person (clause 6 of part 1 of Article 24 of the Labor Code of Ukraine<sup>7</sup>).

Moreover, the necessity of formalizing an employment contract through an employer's order (decree) is a contentious issue, as this stipulation remains unaltered in Article 24 of the Ukrainian Labor Code<sup>8</sup>. Concurrently, Article 173<sup>3</sup> of the Labor Code of Ukraine<sup>9</sup> contains a comparable provision, which does not mention an order. According to the prevailing legislation, the employment agreement

serves as the legal foundation for the admission of a domestic worker to engage in work activities subsequent to the employer's notification to the State Tax Service. Consequently, it can be inferred that an employment contract with a domestic worker does not necessitate formalization through an order (decree).

Domestic workers are subject to the provisions on working hours and rest periods established by the Labor Code of Ukraine, taking into account the specifics defined by the new Article 173<sup>5</sup> of the Code<sup>10</sup>. The stipulation that "a domestic worker shall keep track of their working hours independently in a form convenient for them and agree it with the employer within the time limits specified in the employment contract" (Part 3 of Article 173<sup>5</sup> of the Labor Code of Ukraine<sup>11</sup>) appears to present significant challenges in its implementation in practical settings. This prompts a valid inquiry: how can an individual lacking expertise in human resources matters and unfamiliar with the intricacies of working time accounting, its classifications, and accounting methodologies manage to maintain such records? These concerns are further compounded by the stipulation that "the parties shall independently determine the necessity of maintaining primary accounting documentation" (Part 7 of Article 173<sup>3</sup> of the Labor Code of Ukraine<sup>12</sup>). What documentation is this? A thorough review of the Labor Code of Ukraine and relevant supplementary legislation has failed to yield a resolution to this issue. It can be posited that this pertains to all personnel documentation typically maintained, including but not limited to orders, instructions, time sheets, schedules, and related records.

<sup>6</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>7</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>8</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>9</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>10</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>11</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>12</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

An employment agreement concluded with a domestic worker may include waiting periods that are considered part of the working time. The protocol for compensating for waiting periods is delineated in the employment contract. This may be: (a) employees are entitled to remuneration in accordance with the terms of their employment contracts, with the minimum wage stipulated by law serving as the baseline, (b) furthermore, employees may be granted additional time off from work, with the understanding that their wages will be maintained during this period. If payment is designated as compensation, the duration of such paid waiting periods may not exceed 10% of the working time stipulated in the employment agreement.

An innovative aspect of the employment agreement is the potential inclusion of provisions pertaining to the provision of accommodation by the employer to the domestic worker, either as a paid or complimentary service. In the event that the accommodation is remunerated, it is our opinion, in accordance with Part 3 of Article 173<sup>4</sup> of the Labor Code of Ukraine<sup>13</sup>, that the employment contract should stipulate that the accommodation is provided on a paid basis with the execution of a lease agreement, and that a separate lease agreement should be executed, as the provision of accommodation on a paid basis exceeds the scope of labor law regulation and necessitates the execution of a corresponding civil contract. Furthermore, the legislator has stipulated that employers are prohibited from making independent deductions from the domestic worker's salary for the purpose of covering housing expenses.

The termination of an employment contract concluded with a domestic worker may be initiated by either the employee or the employer. The following circumstances constitute grounds for dismissal.

Firstly, culpable actions by the domestic worker that caused or could have caused harm

<sup>13</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

to the life or health of a member of the household are grounds for dismissal (clause 3<sup>1</sup>, part 1, Article 41 of the Labor Code of Ukraine<sup>14</sup>). It is important to note that the aforementioned grounds for dismissal are permissible during periods of employee vacation or temporary incapacity for work.

Secondly, there are alterations in the organization of production and labor, which entail a reduction in the number of employees (clause 1, part 1, Article 40 of the Labor Code of Ukraine<sup>15</sup>). In such instances, the employer is obligated to provide the employee with a notice period of at least fourteen days, unless the employment contract stipulates otherwise. While the emphasis on this particular ground may appear somewhat unconventional, it is pertinent to consider the potential alterations in the organization of production and labor that could arise in the context of an individual engaging domestic labor. In essence, this is merely a domestic environment where specific domestic tasks are executed. Consequently, it appears illogical to consider the feasibility of its dissolution. It must be noted that the domestic environment is one in which specific tasks are routinely carried out. Therefore, it appears illogical to consider the termination of an employment contract with a domestic worker on such grounds.

Thirdly, in the event that a household member engages in culpable acts against a domestic worker that infringe on their honor or dignity or interfere with their personal life (Part 6 of Article 173<sup>6</sup> of the Labor Code of Ukraine<sup>16</sup>), the domestic worker is entitled to immediately terminate the employment contract with the

<sup>14</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>15</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>16</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

employer. It is hypothesized that this pertains to the employee's own initiative in terminating their employment, as outlined in Articles 38 and 39 of the Ukrainian Labor Code<sup>17</sup>.

Currently, Article 173<sup>6</sup> of the Labor Code of Ukraine<sup>18</sup> does not establish any requirements for documenting the dismissal of an employee at their own initiative. A concurrent issue is the termination of an employment contract at the initiative of the employer. In such a case, the employer has the prerogative to prepare a supplementary agreement to the employment contract and to sign it in conjunction with the employee. It is also permissible to forgo the execution of an additional agreement and instead deliver a notice of termination of the employment contract to the domestic worker. This notice must be delivered in the manner specified in the employment contract or by registered letter with a description of the contents. Nevertheless, the employee may require the employer to make an entry in the employment contract regarding the termination of the employment contract. The employer is obligated to provide the State Tax Service with written notification of the termination of the employment contract and the reasons for such termination within three days of the dismissal of the domestic worker.

A significant aspect of regulating the employment of domestic workers pertains to the specifics of their social insurance, as stipulated by the provisions of Law No. 3680<sup>19</sup>. According to the aforementioned legislation, the employer of a domestic worker is not obligated to serve as their insurer. According to Article 4 of the Law

of Ukraine "On the Collection and Accounting of Single Contributions for Compulsory State Social Insurance" dated July 8, 2010, No. 2464-VI (hereinafter referred to as Law No. 2464)<sup>20</sup>. Consequently, the employer is not responsible for remitting the single social contribution from the domestic worker's salary. In order to accrue insurance experience, domestic workers must enter into an agreement for voluntary participation in the social insurance system and pay the single social contribution themselves. In this context, it is imperative to acknowledge that the payment of the single social contribution and all taxes is governed by Law No. 2464<sup>21</sup> and the Tax Code of Ukraine<sup>22</sup>. According to paragraph 171.1 of the Tax Code of Ukraine<sup>23</sup>, the employer is responsible for calculating, withholding, and paying (transferring) income tax in the form of wages to the budget. However, the employer identification number is not conclusive in determining the employer's liability for personal income tax purposes. According to paragraph 171.1 of the Tax Code of Ukraine<sup>24</sup>, the employer is responsible for calculating, withholding, and transferring income tax in the form of wages to the designated budget. However,

<sup>20</sup> On the collection and accounting of a single contribution for compulsory state social insurance: Law of Ukraine dated 08.07.2010 No. 2464-VI. *Information from the Verkhovna Rada of Ukraine*. 2011. No. 2. No. 2-3. Art. 11.

<sup>21</sup> On the collection and accounting of a single contribution for compulsory state social insurance: Law of Ukraine dated 08.07.2010 No. 2464-VI. *Information from the Verkhovna Rada of Ukraine*. 2011. No. 2. No. 2-3. Art. 11.

<sup>22</sup> Tax Code of Ukraine: Law of Ukraine dated 02.12.2010 No. 2755-VI. *Information from the Verkhovna Rada of Ukraine*. 2011. No. 13. No. 13-14. No. 15-16. No. 17. P. 556. Art. 112.

<sup>23</sup> Tax Code of Ukraine: Law of Ukraine dated 02.12.2010 No. 2755-VI. *Information from the Verkhovna Rada of Ukraine*. 2011. No. 13. No. 13-14. No. 15-16. No. 17. P. 556. Art. 112.

<sup>24</sup> Tax Code of Ukraine: Law of Ukraine dated 02.12.2010 No. 2755-VI. *Information from the Verkhovna Rada of Ukraine*. 2011. No. 13. No. 13-14. No. 15-16. No. 17. P. 556. Art. 112.

<sup>17</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>18</sup> Code of Labor Laws of Ukraine: Law of Ukraine No. 322-VIII dated December 10, 1971. *Information from the Supreme Council of the Ukrainian SSR*. 1971. Addendum to No. 50.

<sup>19</sup> On Amendments to Certain Legislative Acts of Ukraine Regarding the Regulation of Domestic Workers: Law of Ukraine No. 3680-IX of April 25, 2024. *Information from the Verkhovna Rada of Ukraine*. 2024. No. 30. Art. 214.

the employer identification number is not conclusive in determining the employer's liability for personal income tax purposes. The response to this inquiry can be found in subparagraph 14.1.222 of the Tax Code of Ukraine<sup>25</sup>. According to the most recent research, an employer is defined as a legal entity, which can be a branch, division, separate unit, or representative office. It is also defined as a self-employed person who uses the hired labor of individuals on the basis of concluded employment contracts. The employer is responsible for paying them wages, as well as calculating, withholding, and paying personal income tax to the budget, calculating payroll fund contributions, and other obligations provided for by law. According to the provisions stipulated in the Tax Code of Ukraine<sup>26</sup>, an individual is classified as an employer under specific criteria. Primarily, the individual must possess the status of a self-employed person and concurrently remunerate an employee within this status. Conversely, an employer of a domestic worker who remunerates them for labor does not fall into this category. This assertion is predicated on the premise that domestic workers should be obligated to pay taxes on their labor income in a manner that is independent of their employers.

In conclusion, although the legislator sought to implement international guarantees for the use of domestic labor, there are reservations regarding whether the provisions of the new chapter of the Labor Code of Ukraine and other innovations will improve the situation of domestic workers. The current state of affairs indicates that the intricate and contentious procedures associated with the recruitment of domestic workers are unlikely to contribute to the legalization of domestic work.

<sup>25</sup> Tax Code of Ukraine: Law of Ukraine dated 02.12.2010 No. 2755-VI. *Information from the Verkhovna Rada of Ukraine*. 2011. No. 13. No. 13-14. No. 15-16. No. 17. P. 556. Art. 112.

<sup>26</sup> Tax Code of Ukraine: Law of Ukraine dated 02.12.2010 No. 2755-VI. *Information from the Verkhovna Rada of Ukraine*. 2011. No. 13. No. 13-14. No. 15-16. No. 17. P. 556. Art. 112.

## 2. The global paradigm of legal protection for domestic and household workers

Within the global paradigm, gender exerts an influence on the structure of labor markets and labor relations. In this context, many foreign researchers in labor law with feminist leanings emphasize the importance of including domestic and household labor, paid or unpaid, performed in private households, within the scope of labor law<sup>27</sup>.

The concept of gender in the context of labor law is traditionally perceived as consisting of "female" and "male" activities. However, in reality, such roles and values are not natural consequences of biological differences, but rather, they are socially constructed. Gender is defined as a social process, whereby significance and value are attributed to gender differences through conventional categories and institutions<sup>28</sup>.

Conventionally, national labor law functions within the jurisdiction of a specific state, thereby establishing a direct correlation between the application of labor legislation and the territorial boundaries of a particular state. However, the partial deterritorialization of labor law, a phenomenon most prevalent in the European Union and recently gaining global attention due to the significant number of labor migrants, has prompted scholars and feminists in the field of labor law to explore novel regulatory principles for labor legislation that transcend the confines of national citizenship<sup>29</sup>.

The legal status of migrant domestic workers has been identified as a critical point of analysis, as it enables the exposure of the generally accepted limitations of the scope of labor law. The extensive scope of labor law is susceptible to the repercussions

<sup>27</sup> Davies, Anne. (2012). Identifying 'exploitative compromises': The role of labour law in resolving disputes between workers. *Current Legal Problems*. No 65(1). P. 269–294. <https://doi.org/10.1093/clp/cus007>

<sup>28</sup> Fudge, Judy. (1997). Rungs on the labour law ladder: Using gender to challenge hierarchy. *Saskatchewan Law Review*. No 60(2). P. 237–263. URL: [https://digitalcommons.osgoode.yorku.ca/scholarly\\_works/783](https://digitalcommons.osgoode.yorku.ca/scholarly_works/783)

<sup>29</sup> Mundlak, Guy. (2009). De-territorializing labor law. *Law and Ethics of Human Rights*. No 3(2). P. 189–222. DOI:10.2202/1938-2545.1037

of women's disproportionate responsibility for unpaid care work, which engenders unstable employment throughout their life cycle<sup>30</sup>.

A considerable number of women who migrate for employment purposes to countries other than their own are classified as temporary migrant workers. This status confers no entitlement to become permanent residents in their host countries or to participate fully in the labor market. In view of the fundamental gender division of labor in destination countries, migrant women frequently find themselves constrained to traditionally "female" occupations, such as domestic work, childcare, and nursing. These occupations are often characterized by instability, minimal remuneration, an absence of social security, and suboptimal working conditions<sup>31</sup>. Concurrently, while the decision of women to migrate can potentially enhance their financial autonomy and augment their financial contribution to the household through remittances, their "absorption" into foreign labor markets tends to perpetuate the gendered nature of the aforementioned occupations.

In 2011, the International Labor Organization (ILO) adopted the Convention on Decent Work for Domestic Workers, which brought the regulation of paid domestic work directly into the sphere of labor law<sup>32</sup>. Despite this international standard, national laws differ in their approaches to where labor law draws the line between the private sphere of the household and the public sphere of employment, and when they interact<sup>33</sup>.

<sup>30</sup> Fredman, Sandra, and Judy Fudge. (2013). The legal construction of personal work relations and gender. *Jerusalem Review of Legal Studies*. No 7(1). P. 321–340. <https://doi.org/10.1093/jrls%2Fjlt019>

<sup>31</sup> Antonopoulos, Rania. (2008). The unpaid care work-paid work connection. The Levy Economics Institute of Bard College, *Working paper*. No 541. URL: <http://www.levyinstitute.org/publications/?docid=1081>

<sup>32</sup> Domestic Workers Convention, 2011 (No. 189). URL: [https://normlex.ilo.org/dyn/nrmlx\\_en/f?p=NORMEXPUB:12100:0::NO::p12100\\_ILO\\_CODE:C189](https://normlex.ilo.org/dyn/nrmlx_en/f?p=NORMEXPUB:12100:0::NO::p12100_ILO_CODE:C189)

<sup>33</sup> Albin, Einat. (2012). From "Domestic Servant" to "Domestic Workers". In *Challenging the legal boundaries of work regulation*, ed. Judy Fudge, Shae McCrysal, and Kamala Sankaran, Oxford and Portland: Hart. P. 231–250.

For instance, in England, the Working Time Regulations stipulate that domestic workers employed in private households are not entitled to maximum weekly working hours, restrictions on the length of night work, and weekly rest periods<sup>34</sup>. According to England's minimum wage regulations, domestic workers who are considered part of a particular family are not entitled to the minimum wage. Domestic workers are excluded from key European Union documents that regulate working conditions, such as the Working Time Directive and the Pregnant Workers Directive<sup>35</sup>.

The categorization of domestic work as falling under the purview of family law or labor law is contingent upon the regulatory methodologies employed. These methodologies, in turn, are understood not only in terms of institutional capabilities and rationality but also in terms of social postulates. In this context, scholars of foreign labor law regard family law, as opposed to labor law, as the more suitable legal framework for regulating unpaid care and domestic work. The rationale behind foreign colleagues' characterization of the unpaid work that women perform in the household as a matter of family law merits examination.

Historically, the economic dependence of married women on their husbands' wages has been a factor in the reinforcement of male privileges and power in the household. The household gradually became separated from the workplace, while wages became the predominant source of income. Concurrently, marriage and family law codified the obligation of wives to provide domestic services, and social security provisions for such dependent women were traditionally predicated on the assumption that family members, especially wives and mothers, possessed a personal, so to speak, natural responsibility to

<sup>34</sup> Regulation 19, Working Time Regulations 1998 (No. 1833 of 1998). URL: <https://www.legislation.gov.uk/uksi/1998/1833/contents>

<sup>35</sup> McCann, Deirdre. (2012). New frontiers of regulation: Domestic workers, working conditions and the holistic assessment of nonstandard work norms. *Comparative Labor Law and Policy Journal*. No 34. P. 101-127. <https://dx.doi.org/10.2139/ssrn.2171807>

provide unpaid care. In this context, the fundamental legal principles – tax, labor, and social law – that formerly influenced and sustained specific family configurations became secondary. Consequently, the domain of family law emerged as a particularly suitable venue for addressing “special” family relationships<sup>36</sup>.

Katherine Silbaugh presents her argument regarding the nature of domestic work, which the author does not consider to be productive work due to its occurrence within an affective and familial context. Concomitantly, the scholar acknowledges the affective and relational dimension of this work, yet underscores the profound distributional consequences for women (and men) of conceptualizing domestic work predominantly as a matter of family law, governed by private norms of family affection and intimacy<sup>37</sup>.

Another scholar, Noah Zatz, while supporting the concept of a broad scope of labor law, excludes from its scope the unpaid care work

performed by women in the household<sup>38</sup>. The scholar posits that family work emerges beyond the confines of conventional market relations, rendering it, in a sense, ill-suited for regulation by labor law.

**Conclusions.** In summary, it is posited that, in the contemporary context, labor law should encompass all processes of social reproduction, inclusive of unpaid domestic work conducted within the domestic sphere for other family members. Nevertheless, I do not advocate for the comprehensive coverage of all such activities under current labor legislation. I am in favor of the development of a critical perspective on the relationship between domestic labor and the scope of labor law. This approach, in my estimation, emanates from the unspoken yet socially structured “demand” for the augmentation of the purview of labor law, dictated by the prevailing conditions of societal and labor market development. It is imperative to contemplate the reasons why certain forms of subordination and segregation are deemed permissible within the ambit of expanding the scope of labor law, while others are not, and the underlying rationales for these distinctions.

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<sup>36</sup> Halley, Janet, and Kerry Rittich. (2010). Critical directions in comparative family law: Genealogies and contemporary studies of family law exceptionalism. *The American Journal of Comparative Law*. No 58. P. 753–775. URL: <https://traffickingroundtable.org/wp-content/uploads/2012/10/Critical-Directions-Rittich-Halley.pdf>

<sup>37</sup> Silbaugh, Katherine. (1996). Turning labor into love: Housework and the law. *North Western University Law Review*. No 91(1). P. 1–86. URL: [https://scholarship.law.bu.edu/faculty\\_scholarship/1559](https://scholarship.law.bu.edu/faculty_scholarship/1559)

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<sup>38</sup> Zatz, Noah. (2008) Working at the boundaries of markets: Prison labor and the economic dimension of employment relationships. *Vanderbilt Law Review*. No 61. P. 857–958. URL: <https://scholarship.law.vanderbilt.edu/vlr/vol61/iss3/3>

## Customs law of Ukraine and its structure in modern conditions of European integration processes

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The article considers theoretical and practical problems of determining the place and role of customs law of Ukraine in the legal system and reveals its structure in the modern conditions of European integration processes. Particular attention is paid to the distinction between categories such as «customs law» and «customs legislation». Attention is drawn to the importance of distinguishing the features of customs law in the conditions of martial law in Ukraine. It is emphasized that customs law covers the private and public spheres. It is indicated that the subject matter of international customs law and the subject matter of Ukrainian customs law are different, as they represent two different independent systems of law. In the process of European integration of customs law norms, one of the directions is the simplification of customs procedures. In the field of customs law, the implementation of the Association Agreement between Ukraine and the European Union of 2014 is based on the creation of a deep and comprehensive free trade area with the EU and opens Ukraine's access to the EU internal market, which is in line with the provisions of the Constitution of Ukraine. A promising development of modern customs law is the adoption of a draft of the new Customs Code of Ukraine, which meets the requirements of EU customs legislation in 2026. It is revealed that customs law is a complex branch of law, which is a system of legal norms regulating social relations related to the movement of goods and vehicles across the customs border. It is indicated that the priority areas for further harmonization of customs legislation with the legislation of the European Union are, namely: the introduction of uniform rules on customs payments and tariffs, an electronic system for declaring goods, liberalization of customs procedures, unification of certification requirements, as well as strengthening the fight against illegal import of goods. It has been established that customs law contains provisions from various legal branches, namely: constitutional, administrative, tax, financial, criminal, and international law. It is concluded that in the context of the continuation of the course of European integration of Ukraine, the directions of development of customs law are focused on issues of international cooperation, interaction, and activities of international organizations, and the introduction in Ukraine of the European experience of customs regulation of goods and vehicles.

**Introduction.** European integration processes, encompassing a comprehensive transition to European standards<sup>1</sup>, significantly influence the development of customs law and customs legislation in Ukraine. The vectors of development of customs law are significantly influenced by the introduction of martial law

in Ukraine in February 2022, which has been extended to the present day<sup>2</sup>. However, the state of war did not stop the European integration changes in Ukraine and intensified the development of customs law norms, changing its directions, in particular in the context of the development of the import of humanitarian aid for the Armed Forces of Ukraine, technical assistance, humanitarian aid for the population, etc. This

<sup>1</sup> Association Agreement between Ukraine, of the one part, and the European Union, the European Atomic Energy Community and their Member States, of the other part: international document of 27. 06.2014 No. 984\_011. *Official Gazette of Ukraine*. 2014. No. 75. Art. 2125.

<sup>2</sup> On approval of the Decree of the President of Ukraine "On the introduction of martial law in Ukraine: Law of Ukraine dated 02/24/2022 No. 2102-IX. URL: <https://zakon.rada.gov.ua/laws/show/2102-20#Text>

is because Ukraine's defense capability during war depends on the ability of customs authorities to ensure proper rules for the movement of goods, vehicles, medicines, medical equipment, and weapons across the customs border of Ukraine. That is, in the difficult conditions of the full-scale war of the Russian Federation against Ukraine, the role of Ukrainian customs law has significantly increased<sup>3</sup>. A promising achievement in the development of customs law is that by the beginning of 2026, it is planned to adopt a new Customs Code of Ukraine that meets the requirements of EU customs legislation, the draft of which has been published and is under discussion. The document is based on EU customs legislation and aims to harmonize Ukrainian customs procedures with EU standards<sup>4</sup>. According to the European Commission report for 2025, about 85% of national customs legislation complies with European customs standards<sup>5</sup>.

However, in the context of intensive European integration changes in Ukraine, significant administrative and legal problems remain, covering issues of customs procedures, tariff policy, customs control and administration of customs payments, and delimitation of the competence of customs authorities, identifying effective measures to prevent corruption risks, improving the digitalization processes of customs authorities, and optimizing the competency-based approach to the main processes of personnel management of customs authorities. Therefore, in view of the above, the purpose of this article is to reveal the

<sup>3</sup> Kovalchuk I. V. The place of customs law in the legal system of Ukraine. Electronic scientific publication "Analytical and comparative jurisprudence". 2024. No. 5. P.24-29. DOI <https://doi.org/10.24144/2788-6018.2024.05.2>

<sup>4</sup> The government supported the draft of the new Customs Code of Ukraine, which is being sent for assessment by the European Commission and for consultations with business. URL: [https://www.mof.gov.ua/uk/news/uriad\\_pidtrimav\\_proiekt\\_novogo\\_mitnogo\\_kodeksu\\_ukraini\\_iakii\\_napravliaetsia\\_na\\_otsinku\\_ievrokomisiieiu\\_ta\\_dlia\\_konsultatsii\\_z\\_biznesom-5295](https://www.mof.gov.ua/uk/news/uriad_pidtrimav_proiekt_novogo_mitnogo_kodeksu_ukraini_iakii_napravliaetsia_na_otsinku_ievrokomisiieiu_ta_dlia_konsultatsii_z_biznesom-5295)

<sup>5</sup> Ukraine 2025 Report URL: <https://eu-ua.kmu.gov.ua/wp-content/uploads/EU-enlargement-.pdf>

scientific approaches to determining the place and role of customs law in Ukraine's legal system, to outline its structure, and to establish the demarcation of customs legislation in the modern context of European integration processes.

Certain questions about the place and role of customs law, its concept, subject, and methods, as well as the system of customs law, were studied by scientists such as Yu.P. Bytyak, V.M. Garashchuk, E.V. Dodin, O.M. Shevchuk, M.G. Shulga, etc. Researchers, in particular O. P. Ryabchenko, showed increased interest in this topic<sup>6</sup>, D.V. Pryimachenko and A.V. Mazura,<sup>7</sup> etc. However, the presence of debatable issues regarding the topic under study indicates the relevance of the chosen topic, and the fact that the legal system is constantly developing emphasizes the relevance of the study in the modern conditions of European integration processes.

**Summary of the main material.** Customs law is characterized by features of both public and private law<sup>8</sup>. The issue of the customs law system is quite complex in modern conditions, since customs law is a complex branch of law<sup>9</sup>. Some scholars have proposed considering customs law as a complex branch of law of the same name, built based on norms that constitute a

<sup>6</sup> Ryabchenko O. P. The place of customs law in the structure of the legal system: some proposals for definition. Air and space law. Legal Bulletin. 2022. 3 (64) P.30-37. DOI: 10.18372/2307-9061.64.16873

<sup>7</sup> Priymachenko D.V., Mazur A.V. The place of customs law in the legal system: the path to a paradigm. Customs Affairs. 2012. No. 6. P. 31-43.

<sup>8</sup> Kovalchuk I. V. The place of customs law in the legal system of Ukraine. Electronic scientific publication "Analytical and Comparative Jurisprudence". 2024. No. 5. P.24-29 DOI <https://doi.org/10.24144/2788-6018.2024.05.2>

<sup>9</sup> Shevchuk O. M. Customs law as an independent branch of Ukrainian legal science. Public power in Ukraine and the constitutional and legal mechanism of its implementation: materials of the scientific and practical conference, (Kharkiv, September 28, 2011). Kharkiv, National University "Law Academy of Ukraine named after Yaroslav the Wise", 2011. pp. 226 – 227.

sub-branch of administrative law<sup>10</sup> others as an independent branch of law. When deciding on the issue of the customs law system, one should proceed from the fact that the modern customs policy of Ukraine plays a decisive role in shaping the content of customs law and systematizing its norms<sup>11</sup>. It determines the content of the activities of the state and its competent bodies in the field of regulating foreign economic relations through customs, tariffs, and non-tariff regulatory measures<sup>12</sup>.

Regarding customs policy. For example, the National Revenue Strategy until 2030 identifies the following areas of harmonization of Ukraine's customs legislation with EU legislation: to develop a new Customs Code of Ukraine, which will ensure the full implementation of the provisions of the EU acquis in the customs sphere, and the unification of customs procedures with the EU. Ensure the development of regulatory legal acts for the implementation of the new Customs Code of Ukraine; ensure legislative regulation of issues not covered by the EU Customs Code, by developing a draft Law of Ukraine on Customs Affairs in Ukraine, which will regulate the issues of the legal status of customs authorities, service in customs authorities, etc.; ensure the assessment of the compliance of Ukrainian customs legislation with EU legislation<sup>13</sup>.

The customs law system consists of a set of legal norms that regulate the formation and

implementation of customs policy, as well as the forms and methods of its implementation and the procedure for customs regulation<sup>14</sup>. The customs law system includes norms that establish the rules for the movement of goods and vehicles across the border, their customs clearance and customs control, and the administration of customs duties. Most scholars in customs law propose to distinguish three components of it – General, Special, and Special<sup>15</sup>. This division is conditional, but it is supported by the majority of customs law scholars. In addition, this division of the components of customs law is explained precisely by the complex nature of the law under study as a branch of law. In particular, the special part of customs law includes the following sections, namely: international cooperation; international organizations; universal and regional international agreements on customs; international standards in the field of simplification and harmonization of customs procedures<sup>16</sup>.

In our opinion, in the modern system of customs law, it is necessary to highlight a separate part of customs law related to the set of legal norms that have arisen and are developing during the movement of goods and vehicles across the customs border of Ukraine under martial law. Thus, new areas of interaction and international cooperation between subjects of customs law and law enforcement agencies have emerged in times of war. There have been changes in the types of goods moving across the customs border, an increase in the number of dual-use goods, humanitarian aid, and goods for critical infrastructure, as well as an increase in the number of citizens moving across the customs border, and an increase in attempts to illegally move

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<sup>10</sup> Komzyuk V.T. Administrative and legal means of customs affairs: dissertation ... candidate of legal sciences: 12.00.07. National University of Internal Affairs. Kharkiv, 2003. 200 p.

<sup>11</sup> Maslova A.B. Bodies implementing state customs policy as a component of the public administration system: organizational and legal aspects of reform: monograph. Zaporizhzhia: Publishing house "Helvetica", 2020. 388 p.

<sup>12</sup> Pashko P. V. Regarding the terms customs policy and customs affairs. Bulletin of the Academy of Customs Service of Ukraine. Series: Economics. 2012. No. 2. P. 41-46.

<sup>13</sup> National Revenue Strategy until 2030. URL: [https://mof.gov.ua/storage/files/national%20Revenue%20Strategy\\_2030\\_.pdf](https://mof.gov.ua/storage/files/national%20Revenue%20Strategy_2030_.pdf).

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<sup>14</sup> Customs law: textbook / edited by O.P. Ryabchenko, L.M. Dorofeeva. Lutsk: Vezha-Druk, 2024. 548 p.

<sup>15</sup> Customs Law of Ukraine: a textbook / edited by V. V. Chentsov and D. V. Pryimachenko. 3rd ed. Dnipropetrovsk: Academy of the Customs Service of Ukraine, 2014. 328 p.

<sup>16</sup> Shulga M.G. Customs Law of Ukraine. Textbook. Kharkiv: Law Academy of Ukraine named after Yaroslav the Wise, 2005. 100 p.

controlled goods. Therefore, the identification of such features of customs regulation in Ukraine will provide experience to other foreign countries in the event of armed conflicts. The feasibility of such proposals is also emphasized by the fact that under martial law, restrictions or changes to existing customs regimes may be introduced, such as temporary import, processing in customs territory, export, etc. Simplified customs procedures allow you to reduce the time and reduce the time of movement of goods and vehicles across the customs border.

For example, new rules may be established for goods imported for Ukraine's defense needs or for goods needed for the country's post-war reconstruction. To expedite the passage of critically important goods, simplified customs clearance and control procedures may be introduced, allowing for all types of controls at customs border crossings. In addition, restrictions have been introduced on the import of tobacco products, alcohol and goods from the Russian Federation, Belarus and the occupied territories. The feasibility of this proposal is indicated by the existence of separate legislative acts in the customs sphere under martial law<sup>17</sup> and the presence of a number of scientific publications<sup>18</sup>, judicial practice.

Customs law has its own sources of law that are reflected in regulatory legal acts, i.e. customs legislation. In particular, there is no single approach to the correlation of customs legislation and customs law in the legal literature. In particular, customs legislation is an independent legal category directly related to customs law and is related to each other as the categories of «form»

and «content»<sup>19</sup>. Other scholars point out that customs legislation is a complex branch of legislation containing regulatory legal acts united by internal unity, the norms of which regulate social relations that arise when moving goods and objects across the customs border of Ukraine<sup>20</sup>. It is necessary to agree with the opinion that customs law is a “form”, and customs legislation determines its “content”. Also, let us point out that it is necessary to distinguish between international customs law and the customs law of Ukraine, as they are two different independent systems of law.

It should be noted that according to Article 1 of the Customs Code of Ukraine, national legislation on state customs affairs consists of the Constitution of Ukraine, this Code, other laws of Ukraine that determine the principles of state customs affairs, international treaties of Ukraine, the consent to which has been granted by the Verkhovna Rada of Ukraine, the binding consent of which has been granted by the Verkhovna Rada of Ukraine, as well as from regulatory legal acts issued based on and in implementation of this Code and other legislative acts<sup>21</sup>.

Of course, the norms of the Constitution of Ukraine are decisive in the legal regulation of the activities of customs authorities. It establishes the principles of customs affairs and customs policy. For example, Article 18 of the Constitution of Ukraine, according to which Ukraine's foreign policy activities are aimed at ensuring its national interests and security by maintaining peaceful and mutually beneficial cooperation with members of the international community in accordance with generally defined principles and norms of international law; Clause 9, Article 92 of the Constitution

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<sup>17</sup> Some issues of customs clearance of certain goods imported into the customs territory of Ukraine during the period of martial law: Resolution of the Cabinet of Ministers of Ukraine dated March 9, 2022, No. 236.URL: <https://zakon.rada.gov.ua/laws/show/236-2022-%D0%BF#Text>

<sup>18</sup> Orlov V. P. Ensuring customs security in conditions of armed conflict: international and national approaches. *Scientific Bulletin of the Odessa Law Academy*, 2023. No. 2. pp. 102–109.

<sup>19</sup> Kalinichenko A. I. Systematization of customs legislation: essence and forms: author's abstract of dissertation ... candidate of legal sciences: specialty: 12.00.07. Kharkiv, 2015. 19 p.

<sup>20</sup> Korneva T. V. Customs control in Ukraine: organizational and legal issues: author's abstract of dissertation ... candidate of legal sciences: specialty: 12.00.07. Kyiv, 2003. 14 p.

<sup>21</sup> Customs Code of Ukraine: Law of Ukraine dated 13.03.2012 No. 4495-VI. Bulletin of the Verkhovna Rada of Ukraine. 2012. No. 44-45. No. 46-47. No. 48. Art. 552.

of Ukraine, which stipulates that the principles of customs affairs are determined exclusively by the laws of Ukraine<sup>22</sup>.

International legal acts occupy an important place in the system of customs legislation<sup>23</sup>. Among these are the following types of international customs agreements of Ukraine: international conventions and bilateral agreements on cooperation and mutual assistance. International conventions relating to customs affairs include: Customs Convention on the International Carriage of Goods under Cover of TIR Carnets (TIR Convention 1975), etc. In particular, the Presidential Decrees supported Ukraine's accession to the International Convention on the Harmonized Commodity Description and Coding System of June 14, 1983, and the International Convention on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Violations of Customs Legislation of June 9, 1977.

Ukraine has concluded bilateral agreements on cooperation in the customs sphere with many foreign countries. For example, in 2023, the Agreement between Ukraine and the European Union on Ukraine's participation in «Customs», the Union's program for cooperation in the customs sphere, entered into force for Ukraine. Thus, the objectives of the Customs program are to support the customs union and customs authorities working together and acting as one to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union, and to protect the Union and to protect the Union against unfair and illegal trade while at the same time promoting legitimate business activities<sup>24</sup>.

<sup>22</sup> Constitution of Ukraine: Law of Ukraine No. 254k/96-VR dated 28.06.1996. URL: <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text>

<sup>23</sup> Shevchuk O. M. Customs control of medicinal drugs: monograph. Kharkiv: Pravo, 2013. 232 p. DOI: 10.5281/zenodo.17683050 URL: <https://zenodo.org/records/17683050>

<sup>24</sup> Agreement between Ukraine and the European Union on Ukraine's participation in "Customs", the Union's program for cooperation in the customs sphere. URL: [https://zakon.rada.gov.ua/laws/show/984\\_011-22#Text](https://zakon.rada.gov.ua/laws/show/984_011-22#Text)

The next structural element of the customs legislation system is the "laws" themselves. They have higher legal force compared to all other regulatory legal acts of the state. Legislative acts in the customs sphere are codified and uncodified<sup>25</sup>. Of the codified laws, the main legislative source of national customs law is the Customs Code of Ukraine.<sup>26</sup>, which regulates various relations covering various branches of law, namely: administrative, civil, financial, criminal, and international. Another important codified act in the system of sources of customs law is the Tax Code of Ukraine<sup>27</sup>. In particular, some researchers indicate that an important feature of codified customs laws is that they have greater legal force than simple, uncodified ones<sup>28</sup>. This position is supported by O. M. Shevchuk<sup>29</sup>. It is worth agreeing with this statement, because in accordance with the requirements of the Customs Code of Ukraine, current customs laws must be issued on the basis of and in accordance with the Customs Code of Ukraine.

The Customs Code of Ukraine legislates the procedure and conditions for the movement of goods and vehicles across the customs border of the state, their customs control and customs clearance, the application of tariff and non-tariff regulation mechanisms for foreign economic activity, the collection of customs payments, the

<sup>25</sup> Shulga M.G. Customs Law of Ukraine. Textbook. Kharkiv: National Legal Academy of Ukraine named after Yaroslav Mudryi, 2005. 100 p.

<sup>26</sup> Customs Code of Ukraine: Law of Ukraine dated 13.03.2012 No. 4495-VI. Bulletin of the Verkhovna Rada of Ukraine. 2012. No. 44-45. No. 46-47. No. 48. Art. 552.

<sup>27</sup> Kalinichenko A. I. Current state of customs legislation of Ukraine. Law and Innovations. 2014. No. 4 (8). P.187-197. <https://ndipzir.org.ua/wp-content/uploads/2015/03/Kalinichenko8.pdf>

<sup>28</sup> Nastyuk V.Ya. Customs law as the main form of customs legislation. Problems of legality. 2000. Issue 42. pp. 131-136.

<sup>29</sup> Shevchuk O. M. Control and supervision of the movement of medicines across the customs border of Ukraine: monograph Kharkiv: Pravo, 2014. 272 p. DOI:10.5281/zenodo.17683135. URL: <https://zenodo.org/records/17683135>

maintenance of customs statistics, the exchange of customs information, maintaining the Ukrainian classification of foreign economic activities, preventing and combating smuggling, combatting violations of customs rules, organizing and ensuring the activities of customs authorities and other measures aimed at implementing the customs policy of Ukraine<sup>30</sup>.

M.G. Shulga proposes to divide uncodified laws in the customs sphere into 2 groups: (1) laws, the main content of which is precisely customs issues (special), for example, and (2) other laws, which, among others, also contain customs law norms (general), for example, the Law of Ukraine «On Foreign Economic Activity» dated 16.04.1991, No. 959-XII<sup>31</sup>. Other researchers suggest dividing regulatory legal acts in the customs sphere, namely: (a) customs, which contain mainly customs law norms; (b) customs and administrative, which cover the norms of mainly customs and administrative law, and (c) comprehensive (customs and administrative, financial, tax, medical, agrarian, international, criminal law, etc.)<sup>32</sup>. One of the important laws in the customs sphere is the Law of Ukraine «On the Customs Tariff of Ukraine», which contains a list of rates of the national tax - import duty on goods imported into the customs territory of Ukraine and systematized in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity, compiled based on the Harmonized Commodity Description and Coding System<sup>33</sup>.

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<sup>30</sup> Customs Code of Ukraine: Law of Ukraine dated 13.03.2012 No. 4495-VI. Bulletin of the Verkhovna Rada of Ukraine. 2012. No. 44-45. No. 46-47. No. 48. Art. 552.

<sup>31</sup> Shulga M.G. Customs Law of Ukraine: a textbook. Kharkiv: National Legal Academy of Ukraine named after Yaroslav Mudryi, 2005. 100 p.

<sup>32</sup> Zorina O.G. Legal regulation of the movement of veterinary drugs across the customs border of Ukraine: administrative and legal dimension: monograph [ed. by O. M. Shevchuk]; Yaroslav Mudry National University of Law. Kharkiv: Pravo, 2024. 224 p.

<sup>33</sup> On the Customs Tariff of Ukraine: Law of Ukraine dated October 19, 2022, No. 2697-IX. URL: <https://zakon.rada.gov.ua/laws/show/2697-20#Text>

The next structural element of customs legislation is subordinate regulatory legal acts in the customs sphere. Thus, the resolutions of the Cabinet of Ministers of Ukraine in accordance with the articles of the Customs Code of Ukraine approved the list of checkpoints across the state border, in which goods are moved across the customs border of Ukraine; a customs declaration form for a written declaration of goods moved across the customs border of Ukraine by citizens for personal, family and other needs not related to entrepreneurial activity, etc. It should be noted that the «Regulations on the State Customs Service of Ukraine» were approved by the Resolution of the Cabinet of Ministers of Ukraine dated March 6, 2019, No. 227. The State Customs Service, within its powers, issues orders of an organizational and administrative nature, organizes and controls their implementation. At the same time, orders of the State Customs Service of Ukraine may be canceled by the Cabinet of Ministers of Ukraine in whole or in part (up to clause 9 of these Regulations)<sup>34</sup>.

The regulatory legal acts of the Ministry of Finance of Ukraine<sup>35</sup> are also part of the structure of the customs legislation of Ukraine. According to clause 3 of the Regulation “On the Ministry of Finance of Ukraine”, the Ministry of Finance of Ukraine ensures, among other things, the formation and implementation of a unified state customs policy, state policy in the field of combatting offenses in the application of customs legislation, and also carries out regulatory and legal regulation in this area. Orders of the Ministry of Finance of Ukraine, for example, approved the procedure for the work of the customs authority, the procedure for completing customs formalities when carrying out customs clearance of goods

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<sup>34</sup> Regulations on the State Customs Service of Ukraine: Resolution of the Cabinet of Ministers of Ukraine dated March 6, 2019, No. 227. URL: <https://zakon.rada.gov.ua/laws/show/227-2019-%D0%BF#Text>

<sup>35</sup> On approval of the Regulations on the Ministry of Finance of Ukraine: Resolution of the Cabinet of Ministers of Ukraine dated August 20, 2014, No. 375. URL: <https://zakon.rada.gov.ua/laws/show/375-2014-%D0%BF#Text>

using a customs declaration on a single administrative document form, etc. Regarding the documents of the Constitutional and Supreme Courts of Ukraine, they are of an interpretative nature. These documents do not create new legal norms, but only explain existing ones<sup>36</sup>.

**Conclusions.** Thus, we can conclude that customs law is a branch of law that represents a system of legal norms regulating social relations related to the movement of goods and vehicles across the customs border. The subject of customs law is social relations that are complex in relation. This circle of relations is determined by the very content and structure of customs affairs, which, in fact, is the subject of legal regulation. Customs law includes provisions of various legal

branches, namely: constitutional, administrative, tax, financial, criminal, and international law. The priority areas for further harmonization of customs legislation with the legislation of the European Union are, namely: the introduction of uniform rules on customs payments and tariffs, an electronic system for declaring goods, liberalization of customs procedures, unification of certification requirements, as well as strengthening the fight against illegal import of goods. In the context of Ukraine's European integration, the directions of development of customs law are focused on issues of international cooperation, interaction, and activities of international organizations, and the introduction in Ukraine of the European experience of customs regulation of goods and means of transport.

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<sup>36</sup> Kalinichenko A. I. Current state of customs legislation of Ukraine. Law and Innovations. 2014. No. 4 (8). P.187-197. <https://ndipzir.org.ua/wp-content/uploads/2015/03/Kalinichenko8.pdf>

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