



**Governing in Crisis:
Legal and Institutional Transformation of Ukraine's Customs Public Service
Under Martial Law**

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Abstract:

This article explores the legal and institutional transformation of Ukraine's customs public service under martial law during the 2022–2024 full-scale war. Employing a socio-legal and comparative methodology, it introduces the concept of “extraordinary public service” as a crisis-induced model characterised by flexibility, ethical ambiguity, and executive discretion. Drawing upon legislative acts, staffing statistics, and international case studies, the paper investigates how legality, bureaucratic procedures, and public service ethics have been reconfigured in response to systemic disruption. The analysis highlights significant changes in recruitment practices, accountability standards, and operational priorities. Martial law enabled short-term institutional agility, but at the cost of administrative instability, legal fragmentation, and weakened democratic oversight. Comparative insights from Georgia, Colombia, Portugal, and South Korea demonstrate recurring dilemmas in balancing emergency governance with legal certainty. The article concludes by advocating for a codified legal framework for public service in extraordinary conditions, grounded in constitutional values and capable of restoring legitimacy post-crisis.

Keywords:

Martial law, public service, customs, legal resilience, emergency governance.

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Resumen:

Este artículo analiza la transformación jurídica e institucional del servicio público aduanero de Ucrania bajo el régimen de ley marcial durante la guerra a gran escala de 2022-2024. Mediante una metodología sociojurídica y comparativa, se introduce el concepto de “servicio público extraordinario” como un modelo de administración inducido por la crisis, caracterizado por la flexibilidad, la ambigüedad ética y la discrecionalidad ejecutiva. A partir de legislación nacional, estadísticas de personal y estudios de casos internacionales, el artículo examina cómo se han reconfigurado la legalidad, los procedimientos burocráticos y la ética del servicio público en un contexto de disrupción sistémica. El análisis destaca cambios significativos en las prácticas de contratación, los estándares de rendición de cuentas y las prioridades operativas. Si bien la ley marcial permitió agilidad institucional, también generó desafíos duraderos relacionados con la inestabilidad administrativa y la fragmentación jurídica. El artículo concluye con la propuesta de un marco legal codificado para el servicio público en condiciones extraordinarias, fundado en valores constitucionales.

Palabras clave:

Estado de guerra, servicio público, aduana, resiliencia jurídica, gobernanza de emergencia.

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1. INTRODUCTION

The full-scale Russian invasion of Ukraine in 2022 presented unprecedented governance challenges, pushing the customs service to the frontline, where it stood at the crossroads of security, trade, and law.

This article examines how martial law has reshaped the legal, ethical, and institutional dimensions of Ukraine's customs public service. It asks whether emergency governance strengthens or undermines long-term administrative resilience and democratic accountability.

The study introduces the concept of extraordinary public service: a flexible, security-driven mode of administration that emerges under crisis and re-orientes bureaucratic logic toward executive discretion and survival imperatives. Ukraine's customs system exemplified this shift through legal simplification, ethical ambiguity, and operational improvisation.

To explore this transformation, the article draws on national legislation, staffing data, and international case studies, applying a socio-legal and comparative lens (see Section 2).

It situates Ukraine's experience within a broader context of emergency customs governance in countries like Georgia, Portugal, and Colombia (see Section 4).

This article addresses three key questions. First, how has the legal and institutional design of Ukraine's customs public service changed under martial law? Second, to what extent do these changes align with international standards of legality, accountability, and democratic resilience? Third, what normative and policy recommendations can be derived from Ukraine's experience and international practices?

2. THEORETICAL AND METHODOLOGICAL FRAMEWORK

2.1. METHODOLOGICAL APPROACH

This study adopts a socio-legal and comparative methodology to examine how Ukraine's customs public service responded to the challenges of martial law. It focuses on the reinterpretation, suspension, and reconfiguration of legal norms under crisis conditions, with emphasis on recruitment, institutional structure, accountability, and professional ethics.

The analysis draws on wartime legislation (2022-2024), internal customs policy documents, and staffing data obtained from internal reports and publicly available bulletins of the State Customs Service. It also incorporates secondary analysis of institutional communications, press releases, and verified media coverage of operational changes during martial law. To ensure credibility, all data were triangulated with independent assessments, including evaluations by international organisations such as the IMF and EU customs bodies. Where

official data were incomplete or unavailable, multiple open sources were cross-checked to confirm consistency and reduce bias.

This approach clarifies how legality, legitimacy, and institutional ethics evolve under systemic disruption. Comparative analysis offers contextual and interpretive contrast, revealing patterns across jurisdictions experiencing similar governance shocks.

2.2. CONCEPTUALIZING CRISIS GOVERNANCE

Crisis governance entails the suspension or modification of ordinary legal processes in the name of urgency, effectiveness, and national survival.

This study focuses on five analytical dimensions of public service transformation under martial law: (1) legal formalism and exceptionality; (2) recruitment flexibility; (3) ethical ambiguity; (4) institutional resilience; (5) international compatibility.

While crisis governance often emerges during natural disasters or emergencies, in Ukraine it has manifested within a security-driven and militarised legal environment.

2.3. MARTIAL LAW AS LEGAL REGIME IN UKRAINE

In Ukraine, martial law has introduced a constitutional state of exception, under which the rules of public service – particularly recruitment, dismissal, and appointments – were radically adjusted.

Notably, Ukraine did not declare a formal “state of war,” but instead activated a martial law regime, which represents a distinction with significant legal and diplomatic consequences. As outlined in a conference abstract, martial law in Ukraine is based on two legal acts: the Law “On the Legal Regime of Martial Law” and the Law “On the Defence of Ukraine.”¹

However, only the first law clearly defines the powers granted to military administrations. It also sets the limits of executive authority during armed conflict.

This dual condition, operating under martial law while effectively being in a state of war, requires Ukraine not only to adjust its domestic legal toolkit but also to align its wartime posture with the expectations of international law and diplomacy, particularly Article 51 of the UN Charter.

2.4. EXTRAORDINARY PUBLIC SERVICE: A CRISIS-INDUCED MODEL

The transformation can be interpreted through the lens of the “*legal gray zone*” concept, theorised in the scholarship on emergency constitutionalism and disaster law. As Dyzenhaus (2006) argues, states of emergency tend to reveal the tension between legality and legitimacy, where legal norms are not suspended outright but are bent in ways that

¹ This point reflects a preliminary legal distinction discussed in a Ukrainian conference abstract (Kohut 2024), and should be interpreted in light of its non-peer-reviewed status.

challenge traditional rule-of-law safeguards . Giorgio Agamben (2008) further develops this by framing the “*state of exception*” as a legal void where executive power expands under the guise of necessity, creating a paradoxical zone in which law operates without legitimacy. This literature illuminates the risks inherent in Ukraine’s martial-law governance, where improvised legal mechanisms, though operationally necessary, may erode constitutional order in the long term.

Acknowledging this framework helps position “extraordinary public service” not only as an adaptive bureaucratic response but also as a phenomenon embedded in legal and normative uncertainty. It underscores the urgency of placing clear constitutional boundaries on discretion, even in crisis, to avoid normalizing exception as a new baseline.

These structural changes have given rise to a new administrative model: “*extraordinary public service*.” It is defined by blurred legal boundaries, improvisational decision-making, and an ethical framework under constant pressure.

Public servants, once guided by neutrality and formal process, increasingly respond to executive directives shaped by urgency rather than procedure. In Ukraine’s customs system, this transformation has meant suspending competitive recruitment, introducing short-term contracts, weakening internal accountability, and relying on improvised legal solutions.

Customs officers now perform hybrid roles: regulating trade, securing supply chains, facilitating humanitarian aid, and supporting military logistics. While such adaptation may be necessary under martial law, it also risks normalizing a logic of exception and expanding unchecked discretion.

As the Ukrainian case reveals, these tensions are not just theoretical. They play out in everyday decisions, trade-offs, and vulnerabilities that this paper explores in the sections that follow.

To address this, the article defines “extraordinary public service” as a distinct mode of public-sector engagement that arises under conditions of systemic crisis. It reflects a shift from rule-bound routines to discretionary, urgency-driven actions aimed at institutional survival. This conceptualisation draws on Public Service Motivation (PSM) theory (Perry and Wise 1990, Kim 2009), which highlights intrinsic values such as compassion, self-sacrifice, and commitment to the public interest as enduring motivators, even under duress. Simultaneously, the crisis governance literature (Boin *et al.* 2005) elucidates how formal procedures are often reconfigured in response to existential threats. Framing Ukrainian customs officers as agents of extraordinary public service enables a structured analysis of their ethical dilemmas, adaptive behaviours, and institutional invisibility during wartime disruption.

3. LEGAL DISRUPTIONS AND INSTITUTIONAL ADAPTATION IN UKRAINE’S CUSTOMS SYSTEM

3.1. LEGAL AND BUREAUCRATIC DISRUPTION

Between February 2022 and late 2024, Ukraine’s customs system experienced massive personnel turnover: 5,238 civil servants were dismissed, while 3,172 were appointed without open competition under wartime exemptions. However, over a third of these appointees were later dismissed, revealing not only instability, but deeper structural fragility (Source: National Agency of Ukraine on Civil Service, personal communication, January 14, 2025.)

FIGURE 1

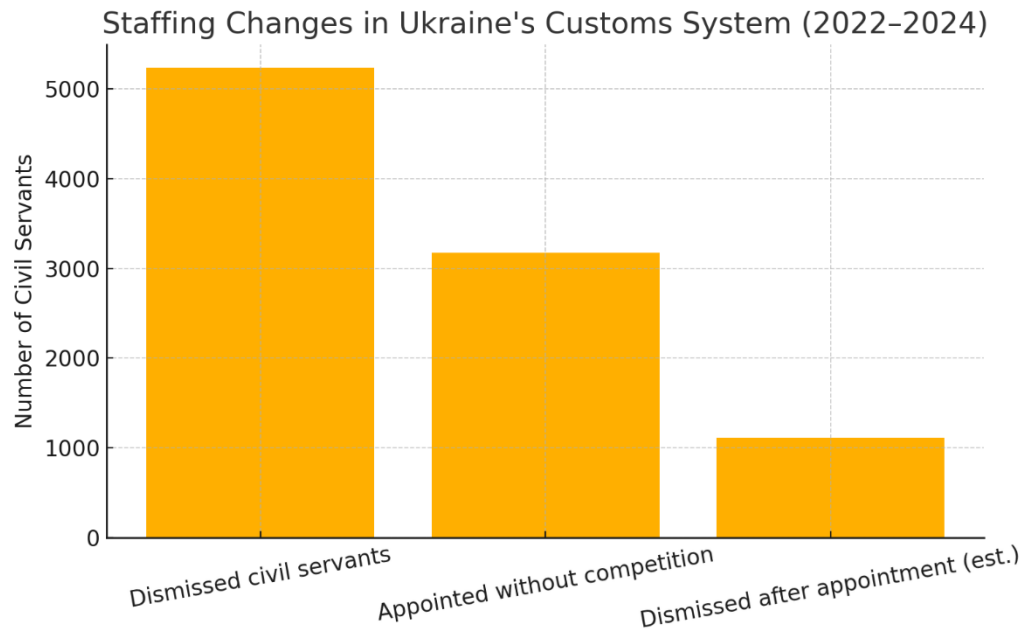


Figure 1. Staffing Changes in Ukraine’s Customs System Under Martial Law (2022–2024). (Source: Based on data from the National Agency of Ukraine on Civil Service, personal communication, January 14, 2025.)

Under martial law, recruitment bypassed standard competitive procedures. Appointments were made through simplified mechanisms based on the Law of Ukraine *On the Legal Regime of Martial Law*, with a legal presumption of temporariness, limited no longer than 12 months after martial law ends.

In September 2024, amendments to the *Customs Code of Ukraine* (Law № 3977-XI) introduced fixed-term contracts for public servants in categories B and V, further entrenching the idea of provisional employment in the customs service during wartime.

This legal shift created instability not only in staffing, but in institutional identity. High turnover, emotional burnout, and inconsistent leadership weakened cohesion. International research confirms that customs officers in high-stress environments are prone to exhaustion and premature exit, particularly when professional motivation is low. A Portuguese study found that stress related to management, workload, and career

uncertainty significantly drives burnout, while intrinsic motivation is the key buffer (Freitas *et al.* 2023).

The departure of experienced officers has long-term consequences: with them goes institutional memory, informal know-how, and the ability to train successors. Many new recruits, often young, underpaid, and undertrained, see customs service as temporary, not a career. This undermines morale and future continuity, creating a self-perpetuating cycle of instability.

Staffing levels also varied widely across regions. While the central office maintained 91.2% capacity in both 2022 and 2023, conflict-adjacent branches like Donetsk rose from 32.6% to 80% in the same period. This reflects both the initial shock of invasion and a gradual attempt to restore functionality on the frontlines (Based on data from the National Agency of Ukraine on Civil Service, personal communication, January 14, 2025).

3.2. EXECUTIVE FLEXIBILITY AND INSTITUTIONAL CONTINUITY

Martial law in Ukraine reshaped not only public service operations but also enforcement functions at the borders. For example, Article 332 of the Criminal Code, criminalizing illegal border crossing, became a central legal instrument amid rising irregular migration and human smuggling. However, as Orlovskyi and Kozak (2024) argue, poor interagency coordination, vague legal provisions, and operational overload weakened enforcement capacity.

This pattern extends beyond customs. In agriculture, the war disrupted both policy and bureaucracy. Nehrey and Finger (2024) document how ad hoc policymaking and legal improvisation replaced strategic planning, leading to fragmented governance. Customs authorities faced similar constraints: institutional overstretch, legal uncertainty, and constantly shifting priorities.

Together, these examples point to a broader dynamic: under extreme pressure, public institutions tend to abandon rules-based governance in favor of improvisation and executive dominance. Ukraine's customs service illustrates this shift vividly. Rather than acting as a stable regulator, it has functioned as a reactive apparatus, operating at the intersection of trade, security, and survival.

This transformation echoes what Drozd *et al.* (2022) observed across state institutions: martial law reorients governance toward coercive and preventive functions. Yet the fundamental duty to protect constitutional rights remains, and must be restored once emergency conditions recede.

Facing heightened risks and rising illicit activity, Ukraine's customs system also had to integrate intelligence analysis and risk management into its operations. Ylönen and Aven (2023) propose the IRIM model (Integrated Risk and Intelligence Management) as a way to build adaptive customs systems that are capable not only of responding to threats but anticipating them, through organisational, cultural, and structural change.

The Algerian experience adds a cautionary note. As Guedjali (2023) shows, even modernised customs systems can remain trapped in a paramilitary culture, where meritocracy and decentralization are undermined by rigid hierarchies and gender bias. This hybrid identity, part civil service, part enforcement, weakens institutional cohesion and legitimacy.

Ukraine's situation reveals a similar paradox. While martial law empowered executive action and operational improvisation, the legal framework for public service remained largely unchanged. Apart from temporary recruitment exemptions, no wartime legislation was adopted to regulate professional rights or accountability under emergency conditions. As a result, the system operates in a hybrid state: formally civilian, functionally militarised.

This legal-institutional duality, civilian norms coexisting with paramilitary logic, complicates coherence and jeopardises long-term democratic restoration. Similar tensions exist in other transitional states. But in Ukraine's case, the stakes are existential: rebuilding legitimacy will require more than functionality. It demands legal clarity and institutional integrity.

3.3. OPERATIONAL TRANSFORMATION

The most visible shift under martial law appears to be operational, as abstract legal changes translated into daily logistical pressures and improvisation. Once focused on trade facilitation, they became a logistical interface between military supply chains, humanitarian aid, and national economic survival.

Maksymova, Varava, and Chackiewicz (2022) describe how legal simplifications and a zero customs rate introduced in early 2022 were not matched by infrastructure readiness. Overwhelmed checkpoints, outdated inspection equipment, and understaffed logistics centres at the western border created bottlenecks at precisely the moment agility was most needed.

To adapt, the customs administration enacted temporary regulations to accelerate strategic flows, such as exemptions for humanitarian aid and defence-related imports, as well as the suspension of standard clearance protocols (Dziubynskyi *et al.* 2023). These measures increased responsiveness but diminished legal predictability, tilting authority toward executive discretion.

Despite Ukraine's push toward European integration, customs control remains fragmented. Avramenko, Doroshenko, and Matveyev (2022) identify outdated legal norms, digital infrastructure gaps, and excessive discretionary power as key barriers to alignment with EU standards. Effective modernization, they argue, must address both procedural harmonization and human factor risks.

By contrast, Colombia's DIAN implemented a digital platform (IRIS) that streamlined customs audits, increased transparency, and improved document workflows. Arias Ruiz (2024) shows how dual-review protocols and digital traceability reduced delays and enhanced institutional accountability, even under pressure.

These contrasts reveal the high-stakes nature of Ukraine's operational challenge: while legal flexibility enabled fast reactions, underlying weaknesses such as infrastructure, coordination, and technology remained unresolved. Customs authorities became frontline responders, but without the structural capacity or tools required for sustainable performance.

International experience reinforces a key lesson: emergency adaptation must go hand in hand with systems reform. Zúñiga (2022), reflecting on COVID-era innovations, shows how remote inspections using mobile apps and real-time video improved trade facilitation while reducing discretionary abuse. In Peru, Brazil, and China, digital modernization strengthened both efficiency and integrity.

For Ukraine, the wartime pivot toward improvisation was necessary, but not sufficient. Long-term resilience depends on transparent procedures, modern infrastructure, and reduced reliance on executive fiat. As EU integration advances, customs reform must move beyond crisis management and toward a rights-based, professional, and interoperable system.

4. COMPARATIVE REFLECTIONS AND INTERNATIONAL LEARNING

4.1. PUBLIC SERVANT ETHICS IN TIMES OF WAR

This section uses a comparative lens to examine how public service ethics evolve under wartime stress, drawing on cases from Portugal, Georgia, South Korea, and beyond. These experiences help situate Ukraine's institutional shifts within global patterns of emergency governance.

Martial law has not only reshaped Ukraine's administrative landscape, but also exposed persistent gender asymmetries in service expectations. As Darden (2023) observes, wartime mobilisation reinforced traditional gender roles: men were positioned as default combatants, often denied civilian protections, while women were treated as optional contributors, legally mobile, but institutionally invisible.

Such gendered patterns reflect broader international guidance on equality in customs governance. The World Customs Organization has underscored the need to recognise and address gender-specific vulnerabilities within customs administrations, particularly in crisis contexts. Its Gender Equality Policy (2023) emphasises that emergency conditions should not exacerbate exclusion or reinforce traditional hierarchies, but rather offer an opportunity to embed inclusive values into operational frameworks.

In Ukraine, this asymmetry extends to staffing policy. As of April 2025, only about half of male customs officers eligible for conscription were granted exemptions, creating uncertainty for personnel planning. Meanwhile, female officers, though subject to military registration, retained the legal right to emigrate. Such divergence produced a gendered migration dynamic, weakening continuity and deepening operational strain. The resulting institutional disparity reflects findings in feminist legal theory, which conceptualises law as both a product and a tool of gendered power. Scholars such as MacKinnon (1989) and

Charlesworth (1994) argue that emergencies tend to exacerbate structural inequalities while rendering women's contributions both essential and invisible. In this view, wartime legal orders risk reinforcing exclusion precisely when inclusive institutions are most needed.

Ethical challenges were not limited to gender. Between 2020 and 2024, Ukrainian customs officers were subject to a steady number of criminal proceedings – ranging from 50 to 61 cases annually. Most charges involved bribery, abuse of office, or negligence (Based on data from the Office of the Prosecutor General of Ukraine, personal communication, January 21, 2025). Wartime did not deter misconduct; in fact, it exposed persistent gaps in oversight, selection, and professional culture.

Regulatory tightening alone proved insufficient. Despite the increased risks and visibility of corruption during martial law, institutional responses often lacked coherence. Discretionary power operated without consistent checks. Formal condemnation of misconduct was not matched by meaningful enforcement or cultural reform.

This points to a deeper vulnerability: legal frameworks may prohibit corruption, but without strong internal accountability and an ethical infrastructure, enforcement remains performative. Ukraine's wartime customs service reflects this gap, as it is a system under strain, where legitimacy depends not only on laws, but on lived integrity.

4.2. DISCRETION, LOYALTY, AND LEGALITY

Emergency regimes tend to expand executive discretion, often at the expense of legality and due process. A 2024 case from South Korea demonstrates how broad invocations of martial law, framed as defending “liberal democracy”, were used to suppress political dissent, including coercive measures against striking junior doctors (Baek 2024). This sparked concerns about constitutional safeguards and labour rights.

Ukraine faces similar dilemmas. As Komziuk *et al.* (2023) argue, even in times of war, restrictions on rights must remain proportionate, time-bound, and subject to oversight. Yet martial law in Ukraine operates within a fragmented legal environment, blurring the line between national security and unchecked executive power.

In Colombia, customs enforcement under strain has undermined legal safeguards. Recent analysis reveals frequent circumvention of official procedures, resulting in arbitrary practices and weak accountability (Duque-Castaño 2024).

Cameroon provides a contrasting example, where the rollout of ASYCUDA at Douala port was accompanied by performance metrics and collective reflection on misconduct. This approach, grounded in social responsibility rather than regulation alone, helped embed ethical standards into routine practice (Guilloux and Mbassi 2023).

These international examples highlight a core risk: when discretion operates without clear limits, institutional trust and public legitimacy erode.

TABLE 1

Country	Crisis	Customs reform	Legal-institutional impact
South Korea	Corruption scandals / martial law context	Rotation system; political framing of executive action	Suppression of dissent; concerns over constitutional legality
Colombia	War on drugs	Circumvention of legal safeguards in enforcement	Arbitrary practices; weak accountability
Cameroon	Armed conflict	ASYCUDA rollout with ethical framing	Improved ethical compliance; reduced reliance on punitive regulation

Table 1. Discretion and legality in customs reform under crisis.
(Source: Adapted from Baek (2024); Fundación Universidad de Pamplona (2024); Guilloux and Mbassi (2023)).

This risk is amplified under martial law, where urgency often overrides deliberation. In Ukraine’s customs system, this dynamic is especially visible in recruitment, discipline, and enforcement functions, particularly in areas where emergency logic coexists with peacetime assumptions.

To ensure democratic resilience, discretion must be bounded by law and backed by both internal accountability and external scrutiny. Without this, institutional adaptation risks becoming structural distortion.

4.3. CASE REFLECTIONS OR ILLUSTRATIVE EXAMPLES

Motivation and role perception among customs officers directly influence institutional performance, particularly under crisis conditions. A conference paper by Sardiko (2024) noted gender and education-based differences among Latvian border officers: female officers were more process-oriented, males more result-driven, and those with higher education valued income more. Understanding such internal dynamics is key to sustaining morale and optimizing role distribution during prolonged stress.

Poland’s eastern border in 2022 exemplified operational complexity under pressure. Faced with migration flows and conflict spillover, it became a hub for smuggling, trafficking, and document fraud, requiring real-time coordination and flexible interagency enforcement (Konieczny 2023).

Georgia’s experience points to the legal fragility surrounding customs-related prosecutions, often hindered by procedural burdens and unclear evidentiary standards. This limits the accountability of smugglers and counterfeiters, making reforms essential.²

² This observation draws on preliminary findings presented in a master’s thesis from Georgia (Narindoshvili 2023), which offers a practitioner’s insight into local legal challenges.

Taken together, these cases point to three recurrent stress points in wartime customs governance:

1. Shifting motivational profiles within the workforce;
2. Rising complexity of cross-border crime in unstable regions;
3. Legal loopholes that weaken enforcement and accountability.

Ukraine's customs system, operating under martial law, faces all three. These examples underscore that structural reform is necessary, yet not sufficient. Institutional effectiveness also depends on leadership that understands frontline realities, policies tailored to stress-tested environments, and a legal framework capable of supporting fast yet fair enforcement.

5. DISCUSSION

5.1. LEGAL AND INSTITUTIONAL LESSONS LEARNED

Ukraine's wartime experience offers more than theoretical insight, it provides hard-earned lessons about what public institutions need to survive disruption. The shift from maritime to land-based export logistics, prompted by the blockade of Black Sea ports, demanded rapid adaptation from customs authorities. Pavlenko *et al.* (2023) show how this pivot, which involved containerization and mobile reloading infrastructure, required not only new technology, but governance coordination across agencies and borders.

International comparisons amplify this message. In Colombia, computerizing customs operations improved predictability and reduced corruption, particularly for small firms (Laajaj *et al.* 2023). In UEMOA states, Djakaridja and Tiémélé (2024) show how customs tax capacity depends less on legal formalism than on economic structure and institutional maturity. In Brazil, customs reforms that prioritised authority over legality led to systemic rights violations (Fazolo and Do Valle 2023).

Peru's 25-year experience implementing the WTO Customs Valuation Agreement adds another dimension. As Báscones (2025) argues, when legal formality overrides practical clarity, predictability suffers, and enforcement becomes distorted. Discretion, even when automated, must remain legally bounded.

For Ukraine, one key weakness lies in overcentralised personnel management. As wartime staffing data show, regional customs offices faced dramatically different levels of pressure and disruption. A resilient system needs flexible HR policies that are able to reassign, support, and retain staff under asymmetric stress.

These examples reveal a consistent theme: legal and institutional resilience is built not only on technology or efficiency, but on clear norms, internal adaptability, and trust. Based on field data and comparative insights, the analysis suggests that resilience cannot be engineered solely through technology or legal fixes. Coherence in purpose, legality in process, and humanity in implementation.

5.2. RECOMMENDATIONS FOR FUTURE REFORM

The war has not only exposed institutional weaknesses, but it has also opened space for innovation. Ukraine now faces a rare opportunity to rebuild smarter, not just rebuild. But reform should move beyond short-term fixes and instead consider the desired postwar model of the state. Reform must be intentional, guided by both principle and practice.

First, legal reform is essential. Ukraine needs a dedicated legal framework for public service under extraordinary conditions, one that is distinct from both peacetime administrative law and general emergency provisions. This framework should clearly define: the scope and limits of derogations, conditions for non-competitive appointments, and mechanisms for institutional accountability and post-crisis recovery.

Second, the emergence of “frontline civil servants”, referring to customs officers who served in territorial defence, were injured, or became veterans, demands tailored reintegration policies. These should include legal recognition, psychosocial support, reskilling programmes, and administrative privileges. Failing to address this new reality risks eroding loyalty and capacity within the service.

Third, digital transformation must move from aspiration to infrastructure. Blockchain and AI offer powerful tools for enhancing transparency, automating compliance, and restoring public trust, but only if paired with legal safeguards and professional training. As Yılmaz and Taşar (2024) note, technology without institutional readiness simply shifts the burden elsewhere.

E-residency programmes and mobile customs systems offer promising avenues for agility and inclusion. Drawing on Baltic models, Ukraine’s pilot initiatives in this space should be expanded with clear legal protections and strong interagency coordination.

Finally, customs modernization must serve multiple objectives simultaneously: revenue collection, trade facilitation, and national security. The IMF warns that informal practices and legal exemptions continue to distort these goals (Pérez *et al.* 2022). Reform must therefore be holistic, aligning procedures with international norms, while strengthening internal culture and capacity.

In short, the path forward lies not in restoring the old system, but in building a new one that is grounded in legality, guided by ethics, and resilient enough to serve both in peace and crisis.

6. CONCLUSION AND POLICY RECOMMENDATIONS

The war has redefined the role of Ukraine’s customs service, shifting it from a regulatory agency to a hybrid institution operating at the intersection of security, logistics, and governance. This transformation challenges traditional models of public administration and compels a rethinking of how public service functions under sustained crisis.

Personnel data, including shifts in gender composition, veteran status, and war-related injuries, point to the emergence of a new category of civil servant: one whose needs, risks, and contributions differ fundamentally from prewar norms. Reintegration and support policies must reflect this new social contract within the bureaucracy.

Ukraine's experience also exposes a critical legal gap. Martial law has generated a regime of exception, but without a dedicated legal framework to govern public service under such conditions. A future law should define: the temporary scope of emergency derogations, safeguards for bypassing competitive recruitment, and mechanisms for institutional recovery and democratic accountability post-crisis.

The broader lesson is clear: extraordinary circumstances require extraordinary governance, yet this must not come at the expense of legality, professionalism, or legitimacy. The improvisations of wartime must be transformed into coherent rules for the future.

Although the analysis focuses on customs governance, the core findings—concerning discretionary power, legal ambiguity, and frontline loyalty—have broader relevance. Sectors such as border security, law enforcement, and emergency services also face similar pressures under martial law or other crisis conditions. The concept of extraordinary public service thus offers a generalisable lens for examining institutional adaptation and ethical resilience beyond the customs domain.

For Ukraine, the challenge now is not simply recovery, but transformation. If wartime resilience is to become postwar reform, the foundations must be legal, ethical, and institutional rather than merely tactical. A new model of public service is emerging. It must be built to endure. The article does not offer final answers, but it outlines critical fault lines where law, ethics, and administration converge under extreme conditions.

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