



## ROTATION AS A LEGAL INSTRUMENT OF INSTITUTIONAL REFORM: THE CASE OF UKRAINE'S CUSTOMS SERVICE

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**Abstract:** This article analyses the legal, psychological and institutional dimensions of staff rotation in Ukraine's customs administration, introduced amid public service reform under martial law. It argues that while rotation is promoted as an anti-corruption and managerial renewal tool, it operates in practice within an ambiguous legal framework that exposes deeper governance and trust deficits. Drawing on comparative administrative law, empirical data and socio-legal scholarship, the study examines how fragmented regulation, weak procedural safeguards and limited ethical leadership shape institutional resilience and staff confidence. The findings show how the effectiveness of rotation depends less on its formal design than on its legal clarity, fairness and ethical implementation. When these elements are lacking, rotation risks eroding rather than strengthening institutional trust. Situating Ukraine's experience within broader European and global practice, the article concludes that legally codified and ethically grounded mobility frameworks are essential for sustainable public sector reform and institutional integrity in times of crisis.

**Keywords:** rotation, institutional trust, customs reform, Ukraine, wartime governance.

### Introduction

The idea of rotating customs officers across customs territorial bodies appeared in Ukraine after 2014, when the question of how to curb informal networks inside the service became politically urgent. What at first seemed like a technical personnel measure quickly turned into one of the most debated elements of administrative reform. In practice, rotation means that officers must periodically relocate to other regional units. Its stated purpose is simple: prevent the “localisation” of power, reduce the risk of corruption schemes tied to specific territories and keep the service more mobile and responsive. Many countries have used similar approaches for decades, but for Ukraine this is a new experiment – and one taking place in very unstable legal and political conditions.

Unlike many wartime decisions, this reform was conceived earlier and was supposed to be part of a broader restructuring of personnel policy, but its actual implementation began when the country was already living under martial law. This coincidence has changed the entire tone of the reform: a standard HR tool has turned into a matter of governance, legal certainty and institutional trust. How this mechanism works in such a context is precisely what makes it worth examining.

The present article looks at rotation not as a bureaucratic procedure but as a legal and administrative instrument that operates under exceptional pressure. The central question is whether this tool can realistically strengthen trust and institutional legitimacy within the customs service – or whether, in its current form, it does the opposite.

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The purpose of this research is to determine whether and how the rotation of customs officers, as a legal and administrative mechanism introduced under martial law, can enhance institutional trust and resilience within Ukraine's customs service. In doing so, the study seeks to connect its legal, organisational, psychological and comparative dimensions into a single analytical framework that explains how law, ethics and governance interact under conditions of crisis.

To answer this, the research focuses on four interrelated aspects:

- (a) the legal basis and regulatory design of the rotation system;
- (b) the way it functions within today's administrative setting;
- (c) its practical impact on internal motivation, trust and stability;
- (d) the comparative experience of other states that have relied on similar practices – including Poland, Hungary, Indonesia, Lithuania and Vietnam – to identify transferable elements, good practices and normative insights that could inform improvements to Ukraine's rotation framework.

Methodologically, the study combines a legal analysis of the Customs Code of Ukraine (Verkhovna Rada of Ukraine, 2012) and subordinate legislation with a socio-legal perspective that examines how officers themselves experience rotation. Comparative examples help to highlight both the strengths and the weak spots of the Ukrainian model. This approach avoids treating rotation as a purely formal rule and instead shows how it functions within institutions.

In addition to normative and comparative sources, the analysis draws on empirical data obtained through formal information requests submitted to the State Customs Service of Ukraine in 2024–2025 under the Law of Ukraine On Access to Public Information. These requests yielded official responses on the number of active rotation orders, personnel distribution and policy implementation timelines. This qualitative factual basis was used to validate the legal and administrative findings and to ensure methodological transparency.

AI-assisted technology was not used in the preparation of this article. All arguments, interpretations and conclusions were developed independently by the author.

Although the instrument itself is far from new, its operation in a legally unstable environment is rarely analysed in depth. Ukraine offers a unique opportunity to see how a standard anti-corruption and integrity tool behaves when legal and political systems are stretched by war. This makes the topic relevant not only domestically but also for other states that face overlapping security and administrative crises.

Previous scholarship – including works by Kuybida and Shpektorenko (2023), Mavlonov (2023), Sardiko (2024), Veenstra and Heijmann (2023), as well as analytical reports of the World Bank (2023) – has mostly addressed rotation in relatively stable systems. This article takes a different angle: it places the Ukrainian experience within a broader discussion about legality, trust and administrative accountability under strain. By linking doctrinal law to everyday practice, the analysis seeks to understand whether the rotation mechanism can genuinely contribute to building a more resilient public service.

This discussion naturally leads to a broader question that extends beyond the technical design of the rotation mechanism. In fragile governance environments, legal instruments alone are rarely sufficient to secure institutional resilience. What often determines whether reforms succeed or fail is the way they interact with deeper, less tangible factors – such as trust, organisational culture and the emotional security of public officials.

## 1. Theoretical Framework: Trust and Institutional Reform

Reforming public institutions in fragile or transitional settings is usually framed through legal procedures, structural redesign and regulatory convergence. Yet research increasingly shows that such reforms succeed only when legal mechanisms are supported by institutional culture, ethical leadership and psychological stability. These dimensions become crucial in times of crisis, when officials must operate under uncertainty and pressure. In Ukraine's customs service, where reforms such as leadership rotation and performance certification unfold under martial law, these insights acquire particular legal and administrative relevance.

In this setting, it is not enough to adjust formal procedures alone – the human side of institutional work also matters. This point aligns with Valamalua et al. (2022), who emphasise that mental well-being should form part of resilience frameworks because systemic stress undermines the legitimacy of institutions. However, these authors also note that psychological support must complement, not replace, robust administrative and legal instruments.

Rotation, which is frequently promoted as an anti-corruption tool, depends on the legal environment in which it operates. As Mungiu-Pippidi (2015) observes, in settings where the rule-of-law is weak, it may instead serve political control, undermining rather than building institutional trust. Fang et al. (2023) similarly stress that reform succeeds only when leadership is perceived as legitimate and rule-bound. In Ukraine, the prevalence of acting officials weakens the symbolic and normative force of rotation, revealing deficiencies in the legal foundations of the reform. This problem has deepened since the introduction of martial law in 2022 when competitive recruitment for civil service positions was suspended under the Law "On the Legal Regime of Martial Law". All appointments are now temporary for the duration of wartime. According to the National Agency of Ukraine on Civil Service, as of 30 June 2025, customs authorities had appointed 4,810 employees outside the competitive procedure, while 6,824 customs officers had been dismissed on 24 February 2022.

A key legal challenge lies in the absence of a coherent statutory basis. The Law on Civil Service of Ukraine (2016) does not mention "rotation." Instead, Article 570-3 of the Customs Code of Ukraine (2012) narrowly defines it as a temporary, three-month relocation of an officer to another position to balance workload or address urgent needs. In practice, consent to rotation is mandatory at the time of appointment or transfer, effectively limiting individual discretion and granting the employer procedural dominance. This contractual asymmetry challenges the principle of voluntariness inherent in civil service relations.

The regulatory base, though supplemented by ministerial orders and procedural algorithms, remains fragmented. The principal act – Ministry of Finance Order No. 229 of 5 May 2025 – defines a limited set of guarantees for officers, complemented by the State Customs Service Algorithm on Rotation, which introduces randomised software allocation. The software, however, remains under development, reducing transparency and consistency. Moreover, while the Procedure formally recognises three rotation types (between positions, towards temporary and towards permanent vacancies), the Algorithm currently operationalises only the first, narrowing its practical application and leaving legal ambiguities unresolved.

Importantly, the rotation mechanism in Ukraine is still emerging and lacks a stable statutory foundation. Ukrainian labour legislation does not define "rotation" as a separate legal category and for many years, the practice was treated as a temporary assignment comparable to business travel, without changes in rank or function. A statutory basis appeared only with Law No. 3977-IX of 17 September 2024, which amended the Customs Code to introduce rotation by consent as a contractual condition (Article 570-3). This shifted the institution into the domain of public-service contract regulation, while leaving essential implementation details to subordinate acts.

Compared with the diplomatic service of Ukraine – where rotation is mandatory, planned and embedded in a long-term career model under the Law “On Diplomatic Service” (2018) and the Order No. 427 of the Ministry of Foreign Affairs of Ukraine (2018) – customs rotation remains short-term, discretionary and primarily operational. Diplomats typically serve three- to four-year foreign postings, while customs officers may be reassigned for no more than three months at a time, with a cumulative limit of six months per service year. Thus, diplomatic rotation functions as an integrity and career-development tool, whereas customs rotation currently serves mainly as a managerial instrument to address immediate staffing needs.

Under the Procedure for the Rotation of Customs Officers (Ministry of Finance of Ukraine, 2025), rotation aims to balance workload and ensure temporary operational capacity. It takes three forms: (1) assignment to a vacant position, (2) replacement of a temporarily absent employee and (3) mutual exchange between officers. The temporary nature of such assignments – capped at three months per instance and six months cumulatively – underscores the provisional and managerial character of the mechanism.

Decisions are made by the Head of the State Customs Service, who may delegate this authority to heads of regional customs offices. The Procedure contains clearly defined exemptions for specific categories of staff, such as pregnant women, parents of children under fourteen and persons with disabilities. Each rotation must be formalised by an official order specifying its duration and purpose; the conditions of remuneration remain unchanged and after the rotation period ends, the officer must return to the previous position. The effectiveness of each rotation is evaluated by the head of the customs office, who reports the results to the Head of the State Customs Service.

The IMF, in its explanatory note to the draft rotation policy, commends this framework as a foundational step but recommends further alignment with international standards (OECD, WCO, EU) (International Monetary Fund, 2025). In particular, it calls for clearer categorisation of posts by sensitivity level and for defining the maximum permissible tenure in each category. The IMF also stresses the importance of transparent planning, consultation and communication procedures. However, the current framework still lacks a planning mechanism. Order No. 229 (Ministry of Finance of Ukraine, 2025) does not provide any tool for advance rotation planning or workforce forecasting, meaning that rotations are initiated reactively rather than based on institutional needs or long-term integrity goals.

A key innovation of the 2025 Procedure (Ministry of Finance of Ukraine, 2025) is the requirement for mandatory handover of tasks and institutional knowledge during reassignment, along with support measures such as training, relocation assistance and mentorship. Customs offices now conduct staff surveys and regular monitoring, ensuring genuine rather than formal evaluation of rotation outcomes. While international standards remain essential, experts emphasise that their implementation must be adapted to Ukraine’s resource capacity and social guarantees for personnel. Yet despite these procedural improvements, the absence of codification within primary legislation continues to generate legal uncertainty and limit institutional trust.

According to anonymised survey data collected from 3,871 customs officials through a formal information request to the State Customs Service, perceptions of the rotation system remain mixed. When asked to evaluate its introduction, 16.4% responded positively, 56.7% viewed it as partially positive and 26.9% assessed it negatively or as harmful. (Official reply to the information request from the State Customs Service of Ukraine, Letter No. 5/12-02/10/3480 of June 03, 2025) These results suggest that, despite procedural improvements, the mechanism has not yet secured broad internal support and continues to be perceived as transitional rather than fully institutionalised.

This fragmented regulation produces a system that is overly centralised and discretionary, with insufficient procedural guarantees. It risks undermining both legal certainty and personnel trust, thereby turning rotation from a tool of integrity into an instrument of administrative control. The World Bank

(2023) has noted similar patterns in fragile states, where informal networks often neutralise formal integrity measures. In such contexts, reforms become political rather than administrative exercises.

The suspension of USAID financing in 2025 revealed institutional dependence and weak domestic ownership of reform. This asymmetry reflects a broader structural issue within Ukraine's EU integration process, where legal harmonisation advances faster than institutional capacity-building.

Świerczyńska (2017, 2019) observes that the resilience of the EU Customs Union resilience rests on decentralised and legally coherent frameworks that ensure adaptability while also preserving accountability. For Ukraine, this implies that flexibility must be legally codified rather than improvised. Similarly, Jabłońska-Wołoszyn (2015) highlights that reforms in Poland succeeded only when competency models were anchored in both law and institutional values, ensuring behavioural alignment. Ukraine's approach has largely overlooked this link, creating a gap between legal form and institutional practice.

Horodynskyi (2024) identifies value misalignment and motivational barriers as central obstacles to implementing rotation in Ukraine's public service. Legal reform alone rarely ensures performance improvement. Nguyen et al. (2020) show that motivation and managerial support are stronger performance drivers than formal rule changes, while Pérez Azcárraga et al. (2022) argue for flexible, law-based staffing systems in fragile contexts. Comparative experience from the Western Balkans confirms this tendency: Bilalli (2020) found that harmonisation without institutional ownership failed to enhance integrity.

As Drozdek (2017) notes, EU customs resilience derives from institutional coherence based on clear mandates and competent leadership. For Ukraine, this means embedding rotation within a coherent legal framework, ensuring procedural fairness and fostering ethical professionalism.

Ukraine's legal framework for customs public service combines elements of continuity and adaptation under martial law, although fragmented regulation, limited safeguards and excessive centralisation undermine institutional resilience. Enduring reform thus requires embedding rotation principles in the Civil Service Law, clarifying officer protections and aligning practice with EU standards on rule-of-law. Overall, the rotation system remains a transitional construct—procedurally improved but normatively incomplete—where trust depends on enforceable guarantees rather than managerial design.

## **2. Institutional Trust and Rotation: Lessons from Comparative Practice**

Modern customs administrations balance fiscal control and public security. In Poland, as Świerczyńska (2019, 2020) notes, officers serve simultaneously as fiscal and security agents, following a dual mandate that elevates the institutional and legal value of integrity.

Since 2022, Ukraine's western border with the EU has assumed renewed strategic importance as trade flows have shifted westwards. Nevertheless, despite this redistribution, systemic risks such as undervaluation and the falsification of documents continue to persist. These challenges underscore that institutional stability depends not only on border infrastructure or funding, but on legal predictability and professional trust within the customs service.

Rotation, in this regard, can serve as both a reform and resilience mechanism, provided it is grounded in a coherent legal framework that ensures equality, procedural fairness and professional continuity. The Ministry of Finance Order No. 229 (2025) defines “protected categories” of officers who are exempt from rotation, including parents of children under fourteen and persons with childhood disabilities. However, officers who acquire disabilities later in life are not exempt. This selective approach creates a normative imbalance and raises questions under the constitutional principle of equality. By offering protection based on narrow criteria, the regulation risks institutionalising unequal treatment and eroding trust in the rotation system's fairness. In doctrinal terms, the absence of compensation contradicts the

principle of legal proportionality, which requires that administrative measures affecting civil servants be balanced and justified (Kuybida & Shpektorenko, 2023).

As of 30 October 2025, rotation powers were delegated to three customs offices (Lviv, South-Eastern and Ternopil) under a provisional algorithm approved by the acting Head of the State Customs Service (State Customs Service of Ukraine, 2025). This cautious, phased rollout reflects an experimental approach to legal testing. While it mitigates risks, it also highlights the dependence of reform success on consistent evaluation and leadership commitment. The key challenge is therefore not legal definition alone but embedding the mechanism within a stable rule-of-law and human capital framework. Such disparity may contradict Article 24 of the Constitution of Ukraine (1996) and the general principles of non-discrimination enshrined in the Law on Civil Service (Arts. 5, 19) (2016).

Applying the equality and proportionality tests, exemptions and burdens attached to rotation must pursue a legitimate aim and remain necessary and balanced. If they do not, they violate legal certainty and non-discrimination.

Comparative practice offers instructive contrasts. In Vietnam's "Smart Customs" programme, legal and technological reforms advance in tandem, combining reassessments with structured training to ensure continuity and accountability (Le, 2023). In Greece, Karyotakis and Barda (2020) show that perceptions of fairness and autonomy, rather than pay incentives, determine trust in HR practices. In both contexts, rotation strengthened legitimacy when it was legally codified and transparently linked to career progression. These examples collectively indicate that legal predictability and structured oversight, rather than discretionary management, are decisive for institutional trust.

A particularly relevant comparative example is Lithuania, where the Statute of the Internal Service (2023) regulates the rotation of officers in statutory institutions under the Ministry of the Interior, Justice and Finance. Under the Statute, heads and deputy heads of statutory bodies are appointed for a five-year term, with the possibility of this being renewed once only. At that stage, they must then be transferred to an equivalent position within the same or another statutory institution. This rotation framework combines stability and renewal, preventing the monopolisation of leadership positions. Rotation can also be applied for up to six months without consent in cases where the service urgently requires it, ensuring operational flexibility while maintaining legal safeguards.

Although Lithuania's Law on Customs (2004) does not regulate rotation directly, customs officers fall under the broader framework of the Internal Service Statute (2023), which provides procedural guarantees, written orders and compensation for relocation. Officers transferred between territorial customs offices are entitled to reimbursement of travel costs, temporary accommodation, or rental allowances as defined by Ministry of the Interior of the Republic of Lithuania Order No. 1V-216 of 4 March 2019. This model illustrates how legal codification, combined with clear procedural guarantees and compensatory rights, turns rotation into a rule-of-law instrument rather than a discretionary management tool.

Ukraine's model diverges sharply: rotational assignments do not adjust base pay or compensate for relocation, leaving officers financially disadvantaged despite expanded duties. This legal omission undermines both the fairness and attractiveness of rotation. Anis (2023) demonstrates that in Indonesia, measurable gains occurred only where internal oversight was structured and rule-based; where discretion prevailed, rotation instead bred uncertainty and resistance.

The Polish model, analysed by Grottel (2014) and Drozdek (2017), illustrates how clear statutory mandates fostered administrative stability under stress. Rotation, they argue, must be legally framed to promote professional renewal without undermining employment security. Similarly, Kuybida and Shpektorenko (2023) conceptualise rotation as a multi-stage legal mechanism for competence transfer and professional suitability assessment, not merely a managerial instrument. Without such guarantees, reform risks weakening solidarity instead of strengthening it.

Ukraine's current framework remains fragmented, socially selective and economically imbalanced. Strengthening its legal basis through codified rights, compensation standards and constitutional alignment would transform rotation from a discretionary administrative tool into a rule-of-law instrument of institutional trust and resilience.

Recent Ukrainian scholarship reinforces the need for a systematic, legally grounded approach to mobility in public administration. Horodynskyi (2025) emphasises that while rotation is widely recognised internationally as a mechanism to prevent corruption, promote leadership development and maintain institutional adaptability, Ukraine still lacks a coherent national concept that would unify disparate sectoral practices across customs, diplomatic, tax and law-enforcement services. Drawing on comparative experience from the United States, Germany, France, Japan, China and Ireland, he argues that rotation can operate effectively only where transparent criteria, professional support and motivational systems accompany its implementation. In wartime conditions, such a framework gains strategic importance: it enables rapid adaptation of public institutions, ensures managerial continuity and mitigates abuse of power in high-risk or strategically sensitive regions. This view aligns with the present analysis, suggesting that without a national policy of personnel mobility, Ukraine's rotation system risks remaining fragmented, reactive and normatively incomplete. Developing a unified legal and institutional concept—anchored in the Law “On Civil Service” (Verkhovna Rada of Ukraine, 2016) and consistent with EU governance standards—thus represents not only an administrative necessity but a precondition for institutional resilience under crisis and recovery alike (Horodynskyi, 2025).

In summary, comparative practice confirms that rotation achieves stability and legitimacy only when underpinned by codified guarantees of equality, proportionality and due process, thereby transforming mobility from discretionary management into a predictable rule-of-law mechanism of institutional trust.

### **3. Legal and Psychological Aspects of Wartime Customs Reform**

Periods of institutional turbulence, such as martial law, compel customs administrations to pursue a dual imperative: sustaining operational capacity while safeguarding legality and public legitimacy. Under Article 64 of the Constitution of Ukraine (1996) and Article 20 of the Law “On the Legal Regime of Martial Law” (2015) restrictions on rights and duties of civil servants must remain proportionate and legally reviewable. For customs officers, this creates a specific challenge: ensuring operational flexibility while maintaining constitutional legality and equality of treatment. This section analyses how wartime conditions redefine the legal nature of rotation within Ukraine's customs service and tests its compliance with constitutional and administrative standards of legality. This duality of purpose makes the Ukrainian case particularly relevant for comparative analysis. While rotation was introduced to enhance flexibility, its legitimacy depends on a coherent legal framework grounded in equality, transparency and procedural guarantees.

Indonesia provides a relevant example of how legally embedded personnel policies can mitigate corruption risks during institutional transition. The establishment of Integrity Zones, as analysed by Wibiastika and Darma (2024), demonstrates how procedural transparency and ethical mandates can be codified to create administrative regulations. These Integrity Zones were embedded in ministerial decrees, linking staff rotation directly to anti-corruption legislation. A similar legal integration could strengthen Ukraine's rotation procedures by aligning them with Article 4 of the Law “On Civil Service” (2016) (principles of political neutrality and non-discrimination). Ukraine could adopt a similar model to ensure that personnel rotation remains rule-based and able to be reviewed from a legal standpoint. This contrast shows how legal formalisation, not ad hoc measures, determines institutional integrity.

By contrast, Poland's experience shows the legal risks of poorly designed reforms. Ura (2021) criticises the restructuring of the National Revenue Administration, where civil servants were removed or downgraded without justification under the pretext of reorganisation. These actions, later contested before the Constitutional Tribunal, highlight the need for wartime HR reforms in Ukraine to be firmly grounded in constitutional and procedural principles to prevent retroactive legal vulnerabilities. These

divergent trajectories underline that Ukraine's success will depend on whether it embeds wartime flexibility within constitutional legality.

Legal ambiguity surrounding Ukraine's current rotation procedures reinforces these risks. The system defines rotation as a temporary transfer lasting no more than three months, but it remains detached from broader career planning or merit-based advancement. However, current regulations—specifically Paragraph 17 of the Procedure for Rotation approved by the Ministry of Finance (2025)—do not specify compensation, appeals, or evaluation mechanisms. Such gaps contradict Articles 5 and 11 of the Law "On Civil Service," (2016) which guarantee transparency, equality and accountability in career progression. Without such integration, rotation risks undermining institutional coherence. This indicates that Ukraine's rotation system currently lacks the doctrinal clarity necessary for constitutional consistency.

Comparative studies (Szabó 2017; Grottell 2014; Jabłońska-Wołoszyn 2016) demonstrate that transparent merit-based promotion and professional training are not managerial choices but legal safeguards ensuring fairness and accountability.

From a comparative legal standpoint, the decentralised enforcement model of EU customs offers a cautionary precedent. Czermińska and Świąrczyńska (2017) argue that fragmented enforcement erodes mutual trust and complicates transnational HR mechanisms such as rotation or evaluation. For Ukraine, this suggests that transposing EU models without addressing internal fragmentation would yield only superficial convergence. Grottell (2014) similarly emphasises that institutional legitimacy grows from formalised career paths, not ad hoc reassignment, while Ura (2021) warns that politically driven restructuring undermines merit-based governance.

Flexibility must remain bounded by proportionality, due process and ethical oversight, all of which are principles expressly derived from constitutional and administrative law. Mechanisms such as internal audits, ombudsperson reviews and civil society monitoring preserve legality even under emergency governance. In this context, rotation functions as a constitutional safeguard rather than an exception to legality.

Ultimately, wartime public service is not an exception to good governance but the most rigorous test thereof. The way a state regulates the rights and guarantees of its officials under crisis determines both institutional survival and post-war legitimacy. For Ukraine, the challenge is to transform the extraordinary pressures of wartime administration into the foundations of a resilient, trustworthy and law-governed public service.

In conclusion, the wartime transformation of Ukraine's customs administration reveals the dual nature of institutional reform under pressure: it is both a response to immediate survival needs and a test of long-term governance capacity. Current Ukrainian norms lack clear procedural and compensation guarantees, leaving room for arbitrariness. Embedding rotation in statutory law through amendments to the Law on Civil Service and the Customs Code would transform it from a discretionary tool into a constitutional mechanism of resilience. Amend Article 41 of the Law on Civil Service to include a defined rotation clause with procedural safeguards, compensation and appeal rights. Supplement the Customs Code with Article 575-1 establishing duration, transparency and oversight mechanisms for personnel rotation. Introduce a Cabinet Resolution on the public register of rotation decisions audited by the Civil Service Commission. These findings collectively demonstrate how wartime personnel policies test the balance between constitutional legality and administrative adaptability – the paper's central research question.

#### **4. Ethical Leadership and Internal Legitimacy**

The effectiveness of rotation schemes within customs administrations depends not only on their formal design but also on their internal legitimacy and ethical foundations. As Ukraine adapts its customs

institutions to the realities of war and the expectations of post-war reconstruction, the perceptions of public servants become a decisive factor in determining long-term resilience. This section explores how ethical leadership, organisational coherence and psychological trust intersect with performance evaluation, operational reform and risk management. In legal terms, internal legitimacy functions as a derivative of the rule-of-law principle, requiring that managerial discretion be exercised within codified limits and subject to judicial or administrative review.

Modern customs systems operate in risk-laden environments shaped by geopolitical volatility, digital transformation and shifting trade dynamics. Karklina-Admine et al. (2024) argue that resilience in such contexts relies on proactive, data-driven Customs Risk Management (CRM) frameworks. These systems enhance procedural efficiency while shaping human resource policy, determining where officers are deployed, how they are trained and how integrity is institutionalised. Following this logic, rotation is not merely a personnel instrument but a lever for reinforcing adaptability and public trust across the entire system. Such risk-based deployment must, however, comply with Article 4 of the Law on Civil Service and relevant Cabinet resolutions to prevent discriminatory or arbitrary assignments.

A robust CRM architecture ensures alignment between strategic priorities and staff deployment. For Ukraine, embedding CRM principles into personnel policy could mitigate arbitrary reassessments and strengthen coherence, especially at high-risk or overburdened border crossings. Within this perspective, risk governance becomes the operational bridge between institutional strategy and personnel decision-making—an issue explored further in the subsequent analysis.

Beyond institutional design, personnel reform must also engage with the subjective dimensions of legitimacy. A survey by Choi, Park and Lee (2015) of 148 Korean customs officers in ports found that perceptions of distributive fairness and professional recognition were the strongest predictors of job satisfaction. These findings indicate that perceived fairness directly affects compliance with institutional reforms, a factor that Ukrainian law must address through codified guarantees of procedural equity. Świerczyńska's (2016) study of Poland's transition to selective risk-based control demonstrates how procedural reforms, when properly calibrated, can simultaneously raise efficiency and staff confidence. Between 2005 and 2014, control efficiency improved seventeen-fold despite rising trade volumes. Thus, procedural rationalisation in Ukraine should be legally formalised through internal by-laws ensuring predictable deployment and objective evaluation criteria.

Similarly, Truel, Maganaris and Grigorescu (2015) document how the Union Customs Code (UCC) shifted the operational paradigm from physical inspections to audit-based and electronic controls, requiring both traders and customs officers to adapt their professional practices. In times of disruption, such as war or institutional reconstruction, aligning procedural reforms with training and professional development becomes essential. Yet procedural efficiency alone cannot ensure resilience. Institutions must also preserve and transmit ethical standards and institutional memory across personnel cycles. This leads directly to the question of knowledge continuity and moral integrity. This interplay between ethical perception and procedural law demonstrates that institutional legitimacy depends on enforceable, not merely declarative, standards.

In conclusion, ethical leadership and perceived fairness are not peripheral values but core pillars of institutional resilience. In Ukraine's wartime customs system, the legitimacy of reform depends not only on what is implemented but on how it is perceived—from frontline officers to senior administrators. Embedding trust, fairness and competence within personnel systems is essential to building sustainable governance under conditions of crisis and recovery alike.

The rationale behind rotation is well established: it is designed to prevent stagnation, dismantle patronage networks and introduce new perspectives into hierarchical systems. In theory, it functions as both an anti-corruption instrument and a mechanism of institutional renewal. Yet, as institutional theory repeatedly shows, trust depends not only on rule clarity or performance outcomes but on predictability, participation and procedural fairness. When rotation is introduced without a transparent framework—or

perceived as arbitrary or politically motivated—it undermines the legitimacy it was meant to reinforce. Officers may interpret rotation as a punitive measure rather than a developmental one. Morale declines, loyalty erodes and informal resistance emerges. Paradoxically, a reform aimed at dismantling informal networks may generate new ones, driven by uncertainty and survival instincts. Therefore, ethical leadership is not only a managerial quality but also a constitutional obligation, as derived from the principles of good governance enshrined in Article 19 of the Constitution of Ukraine.

In essence, the ethical dimension of customs reform represents both its most fragile and most decisive element. Institutional design, no matter how sophisticated, cannot substitute for integrity-based leadership or for the perception of fairness among staff. Ukraine's wartime customs service thus stands at a crucial juncture: the success of rotation and reform will depend not solely on the legal texts that define them, but on the moral credibility of those who apply them. Building such credibility requires transparent communication, ethical exemplarity and continuity of institutional values even under duress. To institutionalise ethical accountability, amendments could be introduced to Article 13 of the Law on Civil Service, expanding it with provisions on managerial responsibility for fairness in rotation and evaluation. The next section expands this discussion toward post-war administrative reconstruction and long-term governance capacity.

## **5. Policy Recommendations: Building Institutional Resilience through Law and Leadership**

Ukraine's experience of customs governance under martial law shows that institutional resilience is a legal and ethical construct as much as a managerial one. It rests on the rule of law, procedural fairness and administrative predictability. The rotation mechanism, although codified in ministerial orders, remains constrained by fragmented competencies and ambiguous legal status, underscoring the need for statutory consolidation.

Comparative evidence from Poland, Lithuania and Indonesia demonstrates that resilience grows where reforms are grounded in enforceable legal standards and transparent digital oversight. For Ukraine, this implies codifying reforms in a legally coherent, context-sensitive and EU-aligned manner.

### **5.1. Policy and Research Priorities**

- (a) Competency Validation System. Develop a national competency validation framework to maintain performance standards across rotated positions.
- (b) Motivational Profiling. Integrate voluntary motivational assessments into recruitment and rotation processes, regulated by ministerial order under the Law on Civil Service.
- (c) Digital Integrity Platforms. Extend digital personnel-management systems to include integrity analytics and rotation tracking, reducing discretion and improving transparency.
- (d) Dual-Track Governance. Distinguish between emergency and long-term frameworks to preserve legal continuity during crises.

Once codified, these instruments would uphold Article 19 of the Constitution and ensure lawful, predictable mobility practices, thereby transforming rotation from a reactive device into a structured element of institutional resilience.

### **5.2. Legal Anchoring and Institutional Coherence**

Resilience requires precision and legislative clarity. To align with the constitutional principle of legality, the rotation mechanism should be embedded in primary legislation through amendments to the Law on Civil Service or a dedicated Customs Personnel Mobility Act.

Such a statute should:

- (a) define legal grounds and objectives of rotation;
- (b) establish transparent criteria and procedural safeguards;
- (c) guarantee appeal rights under Article 55 of the Constitution.

Amending Article 570-3 of the Customs Code to extend rotation up to twelve months (with employee consent) and adding Article 43<sup>1</sup> to the Law on Civil Service would ensure fairness and transparency. Lithuania's example confirms that statutory codification, tenure limits and relocation guarantee prevent politicisation and legal uncertainty.

### 5.3. Integrity and Oversight Innovations

Integrity systems should evolve beyond static asset declarations toward behavioural oversight. Optional polygraph screening for sensitive posts, introduced under Article 570-4 of the Customs Code, could enhance accountability while respecting voluntariness and due process. Reform models must avoid *normative mimicry*, the notion of mechanically importing Western frameworks without domestic adaptation. Sustainable integrity reform depends on legal contextualisation, not imitation.

## Conclusions

The analysis confirms that the resilience of Ukraine's customs public service under martial law depends less on managerial improvisation and more on the internal coherence of its legal and ethical framework. The constitutional and statutory bases have proven flexible enough to maintain operational continuity, demonstrating that legality can serve both as a stabilising and transformative force.

However, overreliance on executive decrees and ad hoc orders risks weakening the rule of law and staff confidence. True convergence with EU standards will require leadership accountability, transparent procedures and a culture of ethical professionalism.

Comparative experience from Lithuania, Poland and Indonesia reinforces that resilience arises where mobility and integrity mechanisms are codified in primary law and supported by procedural safeguards. In Ukraine's context, codified rights and predictable processes are not technical details but foundations of legitimacy and public trust.

Ultimately, sustainable reform emerges where law, ethics and institutional trust act as mutually reinforcing pillars of state continuity.

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