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**CUSTOMS SERVICE DURING THE UKRAINIAN REVOLUTION (1917 – 1923)  
IN UKRAINIAN HISTORIOGRAPHY**

**Abstract.** *The purpose* of the article is a comprehensive analysis of the Ukrainian historiography regarding the customs service activities during the Ukrainian Revolution of 1917 – 1923. **The research methodology** is based on the principles of historicism, systematicity, scientificity, objectivity, the use of general historical, historical and genetic, historical and comparative, historical and typological, historical and systematic methods, as well as methods of historiography, in particular internal criticism of sources, specific historiographic analysis and historiographic synthesis. **Conclusions.** *If in the Soviet times the studied topic was a taboo in the Ukrainian historiography, with the revival of Ukraine's independence in 1991 it became a sphere of interest of a number of scholars – mainly historians, political scientists and lawyers. Typical of the majority of the analyzed studies is the belief that although the government of the Ukrainian People's Republic during the existence of the Central Rada (the Central Council of Ukraine) in the field of customs policy in practice managed to do much less than theoretically develop its own first regulatory and legal acts in this direction, it was the very acts that were largely used by the leadership of the Hetmanate headed by P. Skoropadsky. According to the authors' publications under analysis, he managed in a few months, including taking into account the*

positive aspects of the pre-revolutionary peaceful legislation of Russia, and the modern of Ukrainian People's Republic, to develop and implement the creation of a virtually full-fledged customs system, which to a large extent brought dividends after the seizure of power in Ukraine by both Directory of Ukrainian People's Republic and the Bolshevik and Denikin occupiers. Regarding the activities of the customs authorities of the ZUNR, the historiography is significantly narrower; however, in recent years, the studies have appeared that also focus on the customs policy of the Western Ukrainian People's Republic (ZUNR) government and state that the Western Ukrainian revolution of 1918 – 1919 had a chance to overcome the crisis socio-economic phenomena that arose against the backdrop of the end of World War I and the collapse of Austria-Hungary, and ultimately the reason for its subsequent defeat was not the poor governance of the ZUNR leadership, in particular in the customs sphere, but unfavourable foreign policy circumstances.

**Key words:** customs service, Ukrainian revolution, Ukrainian historiography, Ukrainian People's Republic, Ukrainian State, Western Ukrainian People's Republic

## МИТНА СЛУЖБА В ПЕРІОД УКРАЇНСЬКОЇ РЕВОЛЮЦІЇ (1917 – 1923) В УКРАЇНСЬКІЙ ІСТОРІОГРАФІЇ

**Анотація. Мета статті** – комплексний аналіз української історіографії щодо діяльності митної служби в період Української революції 1917 – 1923 рр. **Методологія дослідження** ґрунтується на принципах історизму, системності, науковості, об'єктивності, застосування загальноісторичних історико-генетичного, історико-порівняльного, історико-типологічного і історико-системного методів, а також методів історіографії, зокрема внутрішньої критики джерел, конкретного історіографічного аналізу й історіографічного синтезу. **Висновки.** Якщо у радянський час досліджувана тематика в українській історіографії була табуованою, із відродженням Україною незалежності 1991 р. вона стала сферою інтересів цілої низки науковців – головно істориків, політологів та правників. Характерним для більшості проаналізованих праць є переконання, що хоч уряду УНР часів існування Центральної Ради у сфері митної політики на практиці вдалося зробити значно менше, аніж теоретично розробити перші власні нормативно-правові акти у цьому напрямі, саме ними значною мірою послуговувалося керівництво Гетьманату на чолі із П. Скоропадським. Йому, на думку досліджених авторів, вдалося за декілька місяців, зокрема, врахувавши і позитивні аспекти дореволюційного мирного законодавства Росії, й сучаснішій УНР, виробити та реалізувати створення фактично повноцінної митної системи, яка значною мірою приносила дивіденди після захоплення влади в Україні й Директорії УНР, й більшовицьким та денікінським окупантам. Щодо діяльності митних органів ЗУНР історіографія є суттєво вужчою, однак протягом останніх років з'явилися роботи, які також надають спеціальну увагу власне митній політиці уряду ЗУНР та констатують, що у західноукраїнської революції 1918 – 1919 рр. були шанси подолати кризові соціально-економічні явища, які виникли на тлі завершення Першої світової війни і розпаду Австро-Угорщини, і врешті причиною її подальшої поразки були не погане урядування керівництва ЗУНР, зокрема у митній сфері, а несприятливі зовнішньополітичні обставини.

**Ключові слова:** митна служба, Українська революція, українська історіографія, Українська Народна Республіка, Українська Держава, Західноукраїнська Народна Республіка.

**Problem Statement.** The historiography of the Ukrainian Revolution period and the Ukrainian statehood development at that time, including the government bodies functioning, consists of a considerable body of studies by historians, political scientists, and lawyers. The first studies that dealt with individual figures of the Ukrainian Revolution era, their memoirs and descriptions of their activities appeared almost simultaneously with the events described. Among them, a researcher M. Chubata singles out the most relevant studies by O. Anderson, “Foreign Trade of Ukraine in 1918” and L. Nemanov, “Financial Policy of Ukraine (November 7, 1917 – February 4, 1919)”, published in 1919 (Chubata, 2024,

pp. 23–24). At the same time, given the ideological component, in the following decades the Soviet historians practically did not focus on the issue of the customs service formation, instead M. Hrushevsky and D. Doroshenko focused on it only partially (Stopchak, 2019, pp. 222–223). A full-fledged study of the issue became possible after 1991, when Ukraine gained independence. Thus, during the post-Soviet period, there were published the studies by D. Arkhireysky (Arkhireyskyi, 2014), D. Bonndarenko (Bonndarenko, 2020), P. Hai-Nyzhnyk (Hai-Nyzhnyk, 2004a; Hai-Nyzhnyk, 2004b, Hai-Nyzhnyk, 2006; Hai-Nyzhnyk, 2007), V. Kapeliushnyi (Kapeliushnyi, 2003), A. Kolbenko (Kolbenko, 1996), V. Lozovyi (Lozovyi, 2021), M. Lytvyn and K. Naumenko (Lytvyn, Naumenko, 1995), A. Pavlov (Pavlov, 2002), O. Reient and V. Velykochyi (Reient & Velykochyi, 2020), O. Tymoshchuk (Tymoshchuk, 1998; Tymoshchuk, 2000), R. Tymchenko (Tymchenko, 2012), V. Tyshchuk (Tyshchuk, 2004), Yu. Tlushchak (Tlushchak, 2001; Tlushchak, 2003), V. Yurchenko (Yurchenko, 2004) and the others, as well as generalizing textbooks on the history of customs, the formation of foreign policy vectors.

Important for our research were the historiographical works of Mykola Haliv, Vasyl Ilnytskyi (Haliv & Ilnytskyi, 2021; Ilnytskyi & Haliv, 2022; Haliv & Ilnytskyi, 2023), and Vasyl Futala (Futala, 2023), which proposed new approaches to the analysis of the historiography of Ukrainian scholars.

**The purpose** of the article is a comprehensive analysis of the Ukrainian historiography regarding the customs service activities during the Ukrainian Revolution of 1917 – 1923. In the article the review of studies is carried out on the basis of a problem-based and chronological approach for a more systematic presentation of the material.

**Research Results.** The financial, and in particular the customs, policy of the Ukrainian governments during the liberation struggle received its first historiographical analysis by contemporaries of these events. For example, in the study by L. Nemanov, which the author considered as the first attempt to reflect the financial policy of Ukraine after its emergence as an independent state objectively (Nemanov, 1919, p. 4), and it was stated that while until the last day of its stay as part of Russia in 1917, Ukraine could not even at the level of the Central Rada form its own financial policy, monetary, tax and banking systems (and the first months after the proclamation in November of 1917 by the Third Universal of this body of the Ukrainian People's Republic). It was the government of Hetman Pavlo Skoropadsky that actually came to power with a ready-made economic and financial programme, which he tried to implement from the very first day after the change of power on April 29, 1918 (Nemanov, 1919, p. 20). In particular, L. Nemanov analysed the regulatory and legal framework for the formation of the monetary circulation of the Ukrainian State, the State Bank functioning, and finally, tax and customs policy. Comparing the relevant directions in the activities of the Ukrainian authorities during the period of the existence of the Central Rada, the Hetmanate and the Directory, L. Nemanov unequivocally positively evaluated the activities of P. Skoropadsky and his associates, who, despite the fact that after the Central Rada they found the “state economy in complete disarray”, because “there was no money, no budget, and not even proper reporting”, which forced P. Skoropadsky to increase the rates of direct taxes and fees after coming to power significantly and immediately (Nemanov, 1919, pp. 158–159), and nevertheless P. Skoropadsky and his associates carried out “more active work in building the Ukrainian State” (Nemanov, 1919, p. 46).

In his book O. Anderson also focused on the Hetmanate of P. Skoropadsky, as opposed to other periods of the then Ukrainian state formation. In particular, he studied the customs

aspects during imports to Ukraine from the Central Powers and exports to the latter from Ukraine. In addition, it is worth noting his professional combination of factology and analytics when considering “Regulations on the State Bureau for the Purchase of Paper Abroad and Distribution in Ukraine”, approved on July 5, 1918 by the Minister of Trade and Industry S. Hutnyk (Anderson, 1919, pp. 125–128).

Later, during several decades of the Soviet reality, the topic under study became a historiographic taboo, and its comprehensive analysis was done in Ukraine only during the post-Soviet period.

In particular, a comprehensive study of the topic was carried out by P. Hai-Nyzhnyk. For example, in the relevant section of the monograph “Tax Policy of the Central Rada, Governments of the Ukrainian People’s Republic, the Ukrainian State, the Ukrainian SSR (1917 – 1930)” and the study “The Origin of Customs in the Ukrainian People’s Republic (1917 – 1918): service organization, foundations of activity, legal principles” the scholar reconstructed the formation and attempts to implement customs policy at the initial stage of the Ukrainian statehood in the revolutionary era. He stated that during the first months of the Central Rada existence in 1917, on the territory of Ukraine customs institutions of Ukraine were still subordinated mainly to the Petrograd Ministry of Finance, and an attempt to subordinate local customs to the Central Rada was made in December of 1917, after the October Revolution took place in the Russian capital, the UNR was proclaimed in Kyiv and the first Soviet-Ukrainian war began. In this context, P. Hai-Nyzhnyk mentioned the Circular (No. 18) of the Ukrainian Finance Department dated December 22, 1917, which called on all customs institutions located in the territories of the UNR to sever ties with Petrograd and from then on to send all documentation, i.e. reports, information and paperwork not to the Russian government, but to the General Secretariat in Kyiv (Hai-Nyzhnyk, 2006, pp. 70–71). However, as the researcher noted, the course of hostilities at that time, which in particular led to the Bolshevik occupation of the Ukrainian capital, did not contribute to the implementation of these intentions; customs institutions were disorganized in the Ukrainian provinces during this period. Their implementation, including through the subordination of local customs services to the Customs Department of the People’s Ministry of Finance of the UNR, was possible only after the signing of the Treaty of Brest (Beresteisky myr), which allowed the Ukrainian side, with the help of Austro-German troops, to restore power in the majority of the pre-war territories during the period of March – April of 1918 (Hai-Nyzhnyk, 2006, p. 147).

However, as P. Hai-Nyzhnyk reasonably noted, the aforementioned Department was founded in Kyiv only at the end of April of 1918, shortly before the overthrow of the Central Rada. In detail the researcher analysed the number, structure, and functions of each of the announced departments of the newly established Department, and described the legislative framework on the basis of which it was planned to conduct the customs policy of the UNR against the background of trade and economic relations development with the then allies of the Ukrainian side: Germany, Austria-Hungary, Bulgaria, and the Ottoman Empire. P. Hai-Nyzhnyk analysed the process of organizing border security and equipping customs points along the state border with Austria-Hungary, Belarus, Romania, and Russia. P. Hai-Nyzhnyk noted that a total of 44 customs institutions were planned to be located on the territory of the UNR. However, in practice, as the researcher ironically stated, the work of the customs department is remembered only for a three-day meeting on April 14–16, 1918, at which its participants acknowledged the unsatisfactory state of the customs service organization for the

UNR government, in particular on the western borders of the country, in particular, due to the state's lack of a clear personnel policy and unestablished tariff salaries for customs officers (Hai-Nyzhnyk, 2007, p. 153).

At the same time, as P. Hai-Nyzhnyk claimed, certain developments of the Central Rada period were also used during the Hetmanate of P. Skoropadsky. For example, the scholar noted that the Commissariats-Agencies, established on March 26, 1918 by the government of the UNR, continued to function in the Ukrainian State, whose task was to control the export and import of cargo and goods, and register the number of the latter (Hai-Nyzhnyk, 2004a, pp. 234–238). The Customs Department also continued to operate, and under these conditions, it also began to restore the work of old and establish the functioning of new customs offices. The researcher claimed that by the end of September of 1918, the Hetmanate managed to establish customs at almost all checkpoints along the border of the Ukrainian State, in connection with which the government decided on September 28 to terminate the activities of the Commissariats-Agencies, and to transfer all goods detained by them with all relevant paperwork to the nearest departments for further processing (Hai-Nyzhnyk, 2004b, pp. 131–132).

At the same time, defining the regulatory and legal basis of the customs policy of the Ukrainian State, P. Hai-Nyzhnyk noted that it was still based on the all-Russian legal basis, adjusted by current laws, resolutions, decrees and orders of the Ukrainian governments (including not only the current one, but also those of the UPR), and also taking into account the political and economic agreements of the Ukrainian side (both the UNR and the Ukrainian State) with other countries, mainly Germany and Austria-Hungary, which were concluded in 1918, as well as taking into account the customs wars that the Ukrainian State waged against Romania due to the latter's annexation of Bessarabia, which the Ukrainian government officials accepted as territory belonging to Ukraine, as well as against the Crimean peninsula (Hai-Nyzhnyk, 2006, pp. 129–137).

P. Hai-Nyzhnyk also focused on the activities of the Separate Border Guard Corps established by the Hetmanate, which was tasked with controlling the security of the Ukrainian state border with other countries. The study, based on the involvement of new archival materials, substantiates that the issue of organizing and providing the Corps was in the constant field of view of the government institutions of the Ukrainian State. The scholar calculated that in total, more than 15 million rubles were allocated for the needs of the Corps. However, as the researcher noted, it was not possible to complete the formation of the border troops and the network of customs institutions of Ukraine under the Hetmanate due to the armed uprising of the Sich Riflemen Corps in 1918 and the subsequent victory of the UNR Directory in the struggle for power (Hai-Nyzhnyk, 2004b, pp. 137–139).

Analysing the customs policy of the UNR Directory government, P. Hai-Nyzhnyk noted that it was practically absent, because from the beginning of 1919 the UNR had to wage a protracted and unequal, albeit heroic, struggle at several fronts – against the Bolsheviks, Denikinists, and Polish troops – against the background of the actual absence of a stable rear. Like any armed conflict, this war caused deep devastation, paralysis of a commercial and industrial life, and economic stagnation. Frequent changes in the front line and territorial affiliation, the lack of an effective state and financial apparatus, and the general demoralization of the population led to the cessation of tax revenues to the state treasury. On February 5, 1919, the Council of Ministers of the UNR left Kyiv, and from that moment on the government focused mainly on attempts to secure financial support from abroad and



resorted to unlimited issuance of paper money. Under such conditions, issues of tax and customs policy, as well as budget formation, could not actually be among the priorities. The only exception was the attempt to reform the customs tariff, enshrined in the legislative acts of June 26 and July 31, 1919. However, this initiative was largely reduced to a mechanical revision of the rates of the pre-revolutionary Russian tariff, and its practical implementation never took place (Hai-Nyzhnyk, 2007, p. 156).

Yu. Tlushchak devoted part of his scientific research to the legislative regulation of the tax authorities activities of the Ukrainian State in 1918. In his study, he analysed more than a dozen legislative acts adopted during the Hetmanate of P. Skoropadsky, including, in particular, the laws “On Increasing the Rates of Payment for Property Insurance and on Establishing Penalties for Untimely or Incomplete Payment” of August 23, 1918, “On the War Tax” of August 30, 1918, “On the Procedure for Taxing Foreign Goods and Companies with State Industrial and Income Taxes” of November 19, 1918, on the basis of which he emphasized that it was the period of the Ukrainian State existence that was marked by the greatest achievements in the field of tax policy in 1917 – 1921 (Tlushchak, 2001, p. 198).

In another article, Yu. Tlushchak also emphasized that in just a few months, the Hetmanate of P. Skoropadsky managed to create its own effective tax and customs bodies of the Ukrainian State, which, although in the legal context were still based on the pre-revolutionary Russian model of the tax mechanism, but due to a number of regulatory and legal acts adopted in 1918, it was possible to modernize and adapt it to new conditions, laying the foundation for Ukrainian financial independence (Tlushchak, 2003, pp. 81–84).

V. Yurchenko’s point of view on the customs policy of the Ukrainian State coincided with the views of the above mentioned scholars. He argued that while the Central Rada had not yet developed a clear strategy for the functioning of its own tax and customs systems, and had no practical opportunities to develop and implement it, the Hetmanate of P. Skoropadsky managed to do it, owing to a number of legal decisions, to restore the fiscal and customs order characteristic of the period of the Russian Empire, which, according to the researcher, was significantly deformed during the period of 1917 – 1918 – during the rule of the Provisional Government, the Central Rada and the short-lived Bolshevik occupation (Yurchenko, 2004, p. 173). According to V. Yurchenko, the financial dividends brought by the tax and customs policy of the Hetmanate were partly used by the government of the UNR Directory, and even by the Soviet authorities or Denikinists, who mainly spent the funds collected during the Ukrainian State existence in the form of taxes and customs duties (Yurchenko, 2004, p. 175).

The customs policy in the Ukrainian State as an important component of state-building processes formed the basis of A. Pavlov’s research. The scholar noted the continuity of the customs system of the UNR in the coordinate system of the Ukrainian State, which, according to the scholar, was developed by the Customs Department established by the Central Rada, it included six departments, which during the Hetmanate controlled and coordinated the activities of a network of 22 customs houses, 26 customs units, and 2 customs posts. The researcher also studied the causes and course of the “customs” war between the Ukrainian State and Romania, as well as the Hetmanate and the separatist government established on the Crimean Peninsula, headed by General S. Sulkevych, although this research is more like a simple description than a detailed analysis (Pavlov, 2002, p. 69).

According to E. Miroshnychenko, despite the declaration on the creation of customs bodies, during the existence of the Central Rada, customs control on the borders of the UNR was not fully implemented (in particular, on the Ukrainian-Russian border), and only during

the rule of Hetman P. Skoropadsky, albeit briefly, but it was managed to be implemented and established so effectively that customs institutions continued to carefully perform their basic functions even after further changes of power in Ukraine until 1921 – during the period of the UNR Directory, the Bolshevik and Denikin, and again the Bolshevik occupations of the Ukrainian territories (Miroshnychenko, 1994, p. 4).

The legal aspects of the customs institutions activities of Ukraine during the Revolution were analysed by Yo. Rysich, who also emphasized the legal succession of legislation in this context. Thus, the researcher noted that, for example, the functioning of the customs service was carried out according to the “Customs Charter”, approved back in the days of the Russian Empire in 1910, while the organization of the border guard work, which was also endowed with customs functions, was regulated, along with the Russian-imperial “Rules on Separate Corps of Border Guards” of 1910, by the Border Guard Statute, which was approved back in April of 1918 by the UNR government (along with the Border and Customs Statutes, which, however, never entered into force) (Rysich, 2001, p. 18).

O. Hrebelyuk also emphasized the above mentioned issue, stating that owing to the efforts of P. Skoropadsky and his associates, in a few months it was possible to establish the Border Guard Corps functioning, which, in addition to directly protecting the border of the Ukrainian State, also received responsibility for customs duties on export and import goods and cargo (Hrebelyuk, 2003, p. 85).

A. Kolbenko, noting that it was the Central Rada that laid the regulatory and legal foundations for the functioning of the customs authorities of the Ukrainian statehood that emerged during the period of 1917 – 1918, however, the “practitioner” in this matter was Hetman P. Skoropadsky and his supporters, who, during the period from the end of April to December of 1918, managed the following: to establish the customs border between Ukraine and Russia (already Bolshevik at that time); to conclude bilateral agreements with Kuban and Don, which also provided for the implementation of trade and customs relations; to conduct the “customs” boycott of the Crimean peninsula successfully, which prompted the local government to agree to the adoption of a preliminary agreement on the integration of the Crimea into Ukraine in October of 1918 (and if it were not for the subsequent events of the confrontation between the Hetmanate and the UNR Directory, it could have been fully implemented); to establish financial chambers at the provincial level, and in the established customs districts – customs offices and institutes of customs inspectors, which were simultaneously accountable to both financial department and the Ministry of Trade and Industry (Kolbenko, 1996, pp. 26–29).

Finally, O. Tymoshchuk, pointing out the presence in the UNR (both during the Central Rada and the Directory) and in the Western Ukrainian People’s Republic (WUPR) of a number of by-laws (orders, instructions, decrees, etc.) that legally regulated customs issues (Tymoshchuk, 2000, p. 242), states that more holistic, systematic, and most importantly, largely implemented was the regulatory and legal framework developed during the existence of the Ukrainian State in 1918, among which he singled out the Law “On the Statute of State Guard”, the Statute “On Organization of the State Guard Department”, “Statute on Border Points of the State Guard” and the others. Nevertheless, O. Tymoshchuk admitted that in the activities to implement border and customs policies, the Hetmanate government largely continued in practice what had been theoretically developed by the UNR government headed by V. Holubovych, in particular, the Border Guard Statute, approved in the last days of the Central Rada, was temporarily applied. At the same time, according to the researcher’s

observation, the work of customs authorities also took into account the legislation that functioned in the Russian Empire – the “Rules on the Separate Border Guard Corps” and the customs statute (both documents were approved in 1910). At the same time, comparing the legislation in force during the Ukrainian State with the aforementioned relevant legislation of the Russian Empire, the Provisional Government, the UNR of the Central Rada period, the scholar reasonably proves that the legislative framework of the Hetmanate was not simply an appropriation of the older regulatory framework, but, on the one hand, the application of their best aspects and their adaptation to the real conditions of the 1918 model (Tymoshchuk, 1998, pp. 12–20).

Regarding the activities of the customs authorities of the ZUNR, the historiography is significantly narrower. It can be partly explained by the position expressed in one of the articles by V. Yurchenko. He noted that this phenomenon could be an interesting object of research, because, unlike the UNR or the Ukrainian State, it would uniquely have to rely on the approaches of the former Austria-Hungary, but given the unfavourable course of the war against the Poles for Galicia for the Ukrainian side, the government of the ZUNR did not have the opportunity to introduce its own customs system fully, especially on a significant territory that was constantly decreasing under pressure made by the Polish army (Yurchenko, 2004, p. 171).

The aspect of customs activity was not the subject of special consideration in the generally detailed review of the state formation of the ZUNR by M. Lytvyn and K. Naumenko, who, characterizing many initiatives made by the local government in the sphere of economy and finance (including customs issues), except that they stated that their full-fledged formation and “radical reforms were hindered by the bloody war, which significantly narrowed its scope”, since the main state expenditures were directed to the maintenance of the Galician Army (Lytvyn, Naumenko, 1995, p. 98).

At the same time, there are studies in which, to one degree or another, the aspect under study was considered in one way or another. Thus, B. Tyshchych, describing the structure of the state authorities of the ZUNR, generally noted that within the State Financial Secretariat (Ministry of Finance), which was headed by the head of government S. Holubovych, in addition to the personnel department, there were also departments of direct taxes and state monopolies, customs service, tobacco monopoly, and the others, and at the county level they were represented (including in the context of customs functions) by the directorates of treasury districts and tax inspectors (Tyshchych, 2004, p. 188).

The researcher R. Tymchenko emphasized that it was the socio-economic problem that became one of the most urgent which arose with the emergence of the ZUNR. He noted that in order to stabilize the financial situation, the ZUNR government officials transformed the National Treasury Directorate in the autumn, which included the Treasury Guard, the Treasury Customs, the State Cashier, and the State Controller. On December 3, 1918, according to the scholar, the State Secretariat of Finance introduced the Directorate of District Treasures under the authority of district commissioners. At the same time, after the reform of the Ministry of Finance (and its merger with the Trade Department), customs governments (Treasury Guard) were also subordinate to it. However, as R. Tymchenko summarized, if the partly relevant (although necessary) changes and reforms in the sphere of socio-economic policy were implemented, then only partially and with a delay, and in addition to the external Polish military intervention, they were also burdened by internal social tensions – especially among the workers and peasantry (Tymchenko, 2012, pp. 165–166, 175).



The authors of the publication “Western Ukrainian People’s Republic 1918 – 1923: Illustrated History” also noted that in Ternopil, which became the capital of the ZUNR after the Ukrainian army was forced to leave Lviv on November 22, 1918, the government reorganized the Regional Treasury Directorate, which included, among other departments, the Treasury Customs (Zakhidno-Ukrainska narodna respublika, 2008, p. 192), and also in December adopted a number of government documents important for the creation and functioning of the state’s financial system, including the customs service (Zakhidno-Ukrainska narodna respublika, 2008, p. 267). Speaking about the subordination of the Directorate of Treasury Districts to the county commissariats of the State Secretariat of Finance on December 3, 1918, in publication it was stated that such a decision partly only complicated the work of financial services, since the Directorates of Treasury Districts mainly covered several counties of the ZUNR (Zakhidno-Ukrainska narodna respublika, 2008, p. 203).

Finally, in his dissertation which focused on the historical and legal dimension of the financial and economic policy of the ZUNR, L. Kyshakevych, analyzing the structure of the State Secretariat of Finance of the ZUNR government, also noted that, despite the catastrophic political and economic circumstances in which the Republic found itself, the department included all the elements that could otherwise ensure the effective and efficient implementation of financial and economic policy, including in the customs sector (as evidenced by the established customs department) (Kyshakevych, 2014, p. 63). Among the important regulatory documents developed by the government of the ZUNR for the functioning of effective financial and economic (including customs) bodies and overcoming the crisis in this area, L. Kyshakevych also singled out the following documents: “Order of the State Secretariat of Finance on Organization of Customs Service and Treasury Departments” and “Order of the State Secretariat of Finance on Directorates of Treasury Districts” (Kyshakevych, 2014, p. 84). According to the researcher the Ukrainian government managed to establish the system of central and district financial bodies with a clear and justified structure and competence in the territory under its control in the first two months of the Republic’s existence (Kyshakevych, 2014, p. 110). This approach allowed the researcher to draw a completely reasonable conclusion that the Western Ukrainian Revolution of 1918 – 1919 had a chance to overcome the crisis socio-economic phenomena that arose against the backdrop of the end of World War I and the collapse of Austria-Hungary, and ultimately the reason for its subsequent defeat was not the poor governance of the ZUNR leadership, in particular in the customs sphere, but “very unfavourable foreign policy circumstances, when practically all close neighbours and major powers showed interest in the liquidation of the Western Ukrainian State and achieved this by means of military force” (Kyshakevych, 2014, p. 118).

**Conclusion.** Thus, if in the Soviet times the issue of customs service activities during the Ukrainian Revolution of 1917 – 1923 was a taboo in the Ukrainian historiography, and after the rebirth of Ukraine’s independence in 1991 it became a sphere of interest of a number of scholars – historians, political scientists and lawyers mainly – who have turned it into a full-fledged separate area of research to this day. Typical of the majority of the analysed studies there is the belief that although the government of the UNR during the existence of the Central Rada in the field of customs policy managed to do much less in practice than theoretically develop its own first regulatory legal acts in this direction, it was the legal acts that were largely used by the leadership of the Hetmanate headed by P. Skoropadsky. The latter, according to the researchers mentioned above, managed in a few months, including taking into account both positive aspects of pre-revolutionary peaceful legislation in Russia and the more modern

UNR, to develop and implement the creation of a virtually full-fledged customs system, which to a large extent brought dividends after the seizure of power in Ukraine by both the UNR Directory and the Bolshevik and Denikin occupiers. Regarding the activities of the customs authorities of the ZUNR, the historiography is significantly narrower, however, in recent years, the studies have appeared that also focus on the customs policy of the ZUNR government and in the studies it is stated that the Western Ukrainian Revolution of 1918 – 1919 had a chance to overcome the crisis socio-economic phenomena that arose against the backdrop of the end of World War I and the collapse of Austria-Hungary, and ultimately the reason for its subsequent defeat was not the poor governance of the ZUNR leadership, in particular in the customs sphere, but unfavourable foreign policy circumstances.

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